



**GOVERNMENT OF INDIA, MINISTRY OF FINANCE  
CENTRAL BOARD OF DIRECT TAXES  
DIRECTORATE OF INCOME TAX  
(HUMAN RESOURCE DEVELOPMENT)**  
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F. No. HRD/CM/220/14/2013-14 | 7912

Dated: 16-01-2015

To

All Principal Chief Commissioner of Income Tax (CCA),  
Andhra Pradesh & Telangana/Gujarat/Mumbai/Pune/Nagpur/Delhi/NWR/  
NER/UP(E)/UP (W)/West Bengal & Sikkim/Odisha/Bihar & Jharkhand/Rajasthan/MP & CG  
Kerala/Karnataka & Goa/Tamilnadu & Pondicherry Regions.

**Subject: - Implementation of the Decision of Hon'ble Supreme Court in the case of NR Parmar (CA No. 7514-7515) and others- Corrigendum to Advisory dated 07.11.2014-reg.**

Sir,

Please refer to Advisory issued vide F.no.HRD/CM/220/14/2013-14 dated 07.11.2014 relating to implementation of NR Parmar judgment of the Hon'ble Supreme Court. In this regard, the following corrigendum is issued in respect of item nos. 3 and 4 of the Advisory dated 07.11.2014, for your necessary action.

Sr. No. of Advisory dated 07.11.2014	Issue	Response (as amended now)
3	Is the N.R. Parmar decision applicable only to the post of Inspectors	No. the Supreme Court decision applies to Direct Recruit Upper Division Clerk and Tax Assistants also, as well as to all other posts of Group B and C, where there is a component of both Direct Recruitment and promotion such as post of DEOs, LDCs etc.

4	<p>The dates of requisition letters informed by the Board to the SSC year-wise are not known to the CCIT (CCA)s'</p>	<p><b><u>For ITI GRADE</u></b></p> <p>Till the vacancy year 1991-92, CCIT (CCA)s were requisitioning the Direct Recruits directly from SSC. The dates of requisition letters (vacancy year-wise), as intimated by CCIT (CCA)s to SSC, should be available from their records. In the subsequent years, the notifications of vacancies were made to SSC by the Board.</p> <p>The dates of the requisition letter in respect of the various vacancy years, along with the year to which seniority of Direct Recruit it is relates to, are given in the revised Annexure 1.</p> <p>It may be noted that for vacancy year 1996-97, for the eight CCA Regions of West Bengal, Andhra Pradesh, NER, Kerala, Tamil Nadu, Karnataka, Odisha and Bihar, the year of seniority of direct recruits shall be determined as 1996-1997 i.e, the year in which the original requisition letters have been sent by the CCA region/CBDT to SSC. This distinction is being made since, for these eight Regions allocation has been made by SSC to the Regions on basis of original CGLE Examination 1995. For the other ten Regions for vacancy year 1996-97, allocation of candidates has been made by selection through a re-examination and on basis of fresh requisition sought by SSC and subsequent CBDT letter of requisition dated 07.06.1999. Therefore, the year of seniority ascribed to the candidates is 1999-2000.</p> <p><b><u>FOR UDC Grade</u></b></p> <p>The post of UDC was abolished in the year 2001-02. Till its abolition, requisition for Direct Recruit UDCs was sent directly by the CCIT (CCA)s to SSC. The dates of requisition letters vacancy year-wise, as intimated by CCIT (CCA) to SSC, should be available from their records.</p>
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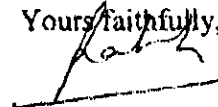
		<p><b>FOR TA grade</b> The dates of the requisition letter in respect of the various vacancy years, along with the year to which seniority of Direct Recruit TAs are given in Annexure 2.</p> <p>For other grades e.g. DEOs and LDCs, the letter of requisition issued for the respective years shall be considered by the CCAs for determining the seniority of the Direct recruits. The dates of letters of requisition would be available with the respective Cadre Controlling Authorities.</p>
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2. I am further directed to request you that this revised Advisory may be taken into account while implementing the NR Parmar judgement in your Region and that conduct of consequential review DPCs that may have to be undertaken may be completed by 30-01-2015.

This issues with prior approval of Chairperson, CBDT.

Encl: Revised Annexure 1 & Annexure 2

Yours faithfully,



(MAHESH THAKUR)  
JDIT (HRD)-II

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JDIT (HRD)-II

## LETTERS OF REQUISITION SENT TO SSC

## For ITI level recruitment

S.no.	Vacancy Year	Date of requisition letter	Examination year	File no.	Recruitment year of Direct Recruits	Remarks
1	1986-87				Requisition by CCIT(CCA)s from SSC directly. Information is available with SSCs	CCsIT(CCA) to utilize the date of requisition letter sent by them to SSC in order to determine correct RY for DRs
2	1987-88				-do-	-do-
3	1988-89				-do-	-do-
4	1989-90				-do-	-do-
5	1990-91				-do-	-do-
6	1991-92				-do-	-do-
7	1992-93		1991	A-12021/2/92-Ad.VII	Seniority of DRs is of 1992-93.	Letter to SSC not available. However, the letter of SSC forwarding the dossiers to CCIT, Ahmedabad, mentions the CBDT letter no. A-12021/2/92/Ad.VII dt. 03.06.1992.
8	1993-94	29.12.1993	1992	A-12021/1/93-Ad.VII	Seniority of DRs is of 1993-94	--
9	1994-95	27.07.1994	1993	A-12021/14/94-Ad.VII	Seniority of DRs is of 1994-95	--
10	1995-96	16.10.1995	1994	A-12021/7/95-Ad.VII	Seniority of DRs is of 1995-96	--
11	1996-97	(i) 26.6.1996 for WB&Sikkim, AP&Telengana, NER, Kerala, TN&Pondicherry, Karnataka, Odisha and Bihar&Jharkhand	1995	(i)A-12021/10/96-Ad.VII	(i) Seniority of DRs is of 1996-97 for WB&Sikkim, AP&Telengana, NER, Kerala, TN&Pondicherry, Karnataka, Odisha and Bihar&Jharkhand.	(i) Selection made on basis of examination held on 3.12.1995

*Rahul*  
16-01-15

## ANNEXURE 1 (REVISED)

S.no.	Vacancy Year	Date of requisition letter	Examination year	File no.	Recruitment year of Direct Recruits	Remarks
		(ii) 7.6.1999 for NWR, Delhi, Rajasthan, UP(W), UP(E), Mumbai, Pune, Nagpur, Gujarat and MP&Chattisgarh Regions		(ii) A-12021/1/99-Ad.VII	(ii) Seniority of DRs is of 1999-2000 for NWR, Delhi, Rajasthan, UP(W), UP(E), Mumbai, Pune, Nagpur, Gujarat and MP&Chattisgarh Regions	(ii) Selection made on basis of re-examination held on 7.3.1999, and fresh requisition called for by SSC in respect of these Regions.
12	1997-98	28.11.2001	1996	A-41015/51/2000-Ad VII	Seniority of DRs is of 2001-02	
13	1998-99 & 1999-00	10.8.2001	1999	A-12021/3/2000-Ad VII	Seniority of DRs is of 2001-02	Selections of vacancy year 1997-98 would get seniority over selections of vacancy year 1998-99/1999-00
14	2000-01	--	--	A-12021/11/99-Ad.VII dt 21.12.2011 r.w. DOPT instruction no. 48/1/2001-AP/DOMS/41 dt 4.6.01		No Direct Recruitment Undertaken
15	2001-02	9.5.2006	2005	A-14013/1/2004-Ad.VII	Seniority of DRs is of 2006-07	
16	2002-03 to 2005-06	20.2.2007	2005	A-12021/3/2004-Ad.VII	Seniority of DRs is of 2006-07	

*Rohit*  
16-01-15

## ANNEXURE 1 (REVISED)

S.no.	Vacancy Year	Date of requisition letter	Examination year	File no.	Recruitment year of Direct Recruits	Remarks
17	2006-07 & 2007-08	1.2.2008	2006	A-12021/27/2007-Ad.VII	Seniority of DRs is of 2007-08	--
18	2008-09	13.7.2009	2008	A-12021/15/2009-Ad.VII	Seniority of DRs is of 2009-10	--
19	2009-10	21.01.2010	2009	A-12021/37/2009-Ad.VII	Seniority of DRs is of 2009-10	Selections of vacancy year 2009-10 would get seniority over selections of vacancy year 2010-11
20	2010-11	27.10.2010	2010	A-12021/11/2010-AdVII	Seniority of DRs is of 2010-11	--
21	2011-12	02.02.2011	2011	HRD/CM/127/2/2010-11	Seniority of DRs is of 2011-12	--
22	2012-13	12.10.2012	2012	HRD/CM/127/14/2011-12	Seniority of DRs is of 2012-13	--
23	2013-14	17.12.2013	2013	HRD/CM/127/07/2012-13	Seniority of DRs is of 2013-14	--

*Path*  
16-01-15

LETTERS OF REQUISITION SENT TO SSCTax Assistant

S.no.	Vacancy Year	Date of requisition	Year of Exam	Name of Exam	File no.	Recruitment year of Direct Recruits	Remarks
1	2001-02	18.8.2004	2005	Tax Asst Exam	A-12021/6/2003-Ad VII	2004-05.	<i>This is the date of communication of vacancies to CCAs, as cleared by Screening Committee.</i>
2	2002-03 to 2005-06	20.2.2007	2006	-do-	A-12021/3/2006-Ad VII	2006-07	-
3	2006-07 & 2007-08	1.2.2008	2007	-do-	A-12021/27/2007-Ad VII	2007-08	-
	2008-09		2008 (Dt of exam: 14.12.2008 Re-held on 29.3.2009)		A-12021/15/2009-Ad.VII	2009-10	<i>Lt.dt.15.6.09 of CBDT shows that vacancy not intimated to SSC by that date. SSC result dt18.12.09 shows TA selection for CBDT. This implies letter of requisition is issued between these two dates. i.e., in the year 2009-10.</i>
4	2009-10		2009	-do-	A-12021/12/2010-Ad.VII and A-12021/35/2009-Ad VII	2009-10	<i>Letter of requisition is not available. But SSC Press Release ( of 24.2.2010) shows requisition received before this date (i.e., in 2009-10)</i>

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*6-11-15*

S.no.	Vacancy Year	Date of requisition	Year of Exam	Name of Exam	File no.	Recruitment year of Direct Recruits	Remarks
5	2010-11	27.10.10 r.w. 29.3.10	2010	CGLE	A-12021/11/2010-Ad VII	2010-11	-
6	2011-12	02.02.2011	2011	CGLE	HRD/CM/127/2/2010-11	2011-12	-
7	2012-13	12.10.2012	2012	CGLE	HRD/CM/127/14/2011-12	2012-13	-
8	2013-14	17.12.2013	2013	CGLE	HRD/CM/127/07/2012-13	2013-14	-

*Rahul*  
16-01-11