



प्रधान मुख्य आयकर आयुक्त कार्यालय, पश्चिम बंगाल और सिक्किम

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, W.B. & SIKKIM

AayakarBhawan, P-7, Chowringhee Square, Kolkata-700069

Section: ITO,Hqrs.(Admn. & TPS)-1, Kolkata

Phone: (033) 2213 6653 Email:kolkata.ito.hq.admin.tps1@incometax.gov.in

F. No Pr.CCIT/WB&S/(Admn.&TPS)-1/Judgement/Bombay High Court/25-26/3086 - 3309 Date: 13/08/2025

सेवा में/To

All the HoDs/HoOs/D.D.O.s,

Under the administrative control of

The Pr. CCIT WB & Sikkim region.

Sir/Madam,

Sub: Implementation of judgement of Hon'ble High Court of Mumbai dated 08.12.2023 passed in WP No. 9649/2012 arising out of order of Hon'ble CAT Mumbai Bench passed in OA No. 86/2008 dated 17.01.2012-matter reg.

Ref: O.M. dated 27.06.2025 in HRD E-Office File No: C-18011(S)/43/2023-V&L-II(Comp. No. 5525)/2003 issued by, DIT (HRD), CBDT.

Kindly refer to the above.

2. In this regard, I am directed to circulate a copy of the Office Memorandum (**Annexure-I**) cited under reference regarding implementation of judgement of Hon'ble High Court of Mumbai dated 08.12.2023 passed in WP No. 9649/2012 arising out of order of Hon'ble CAT Mumbai Bench passed in OA No. 86/2008 in respect of members of the Income Tax Gazetted Officers' Association as on the date of filing the O.A., i.e., 31.01.2008, with a request to kindly bring it to the notice of all concerned under your administrative control for implementation of the same.

3. It is further brought to your kind notice that as per the above mentioned O.M. all the applicants are required to submit an undertaking stating that he/she was a bonafide member of Income Tax Gazetted Officers' Association (ITGOA) and working in any Unit of ITGOA as on the date of filing O.A. No. 86/2008, i.e., 31.01.2008, duly certified by the General Secretary of the respective unit of ITGOA. In the case of ITGOA members who have been transferred to another region, the home region (the region where member was posted as on 31.01.2008) shall communicate the status of membership of transferred officers to the present region, based on the undertaking submitted by the concerned member duly certified by the concerned General Secretary of ITGOA unit. In the case of retired members, based on the undertaking submitted by the concerned member, the General Secretary of the respective ITGOA Unit or the Secretary General (CHQ), ITGOA, shall issue a certificate of membership to the concerned PCCIT(CCA) from where the members are drawing pension.

4. In view of this, I am directed to request all HoD/HoO/DDOs to proceed with fixation of pay of the eligible officers/officials (serving/retired) after necessary verification of details as mentioned in the said OM from the service record available in your office. The HoD/HoO/DDOs shall ensure the correctness of the date of joining as Inspector of Income Tax /Income Tax officer and other relevant particulars related to the re-fixation of salary of the concerned officers from their service books to avoid any excess payment. The pay of the eligible officials may be re-fixed, after verification, by granting the upgraded pay scales of Rs.6500-10500 in the cadre of Inspector of Income Tax, notionally w.e.f. 01.01.1996, and Rs. 7500-12000 in the cadre of Income Tax Officer, notionally w.e.f. 01.01.1996 or from the date of joining the post of Income Tax Officer, whichever is later. The actual payment as well as the arrears thereon shall be made w.e.f. 21.04.2004, i.e., the date of issuance of the Office Memorandum by the Department of Expenditure, F. No. 6/37/98-IC (Annexure-II). The pay fixation orders have to be verified by the Zonal Accounts Office before drawing arrears. All are requested for necessary compliance.

5. A compliance report in this regard may kindly be submitted in the prescribed proforma attached herewith (Annexure-A) to this office as and when pay fixation orders are duly verified.

Encl: As above

Yours faithfully,

(सोमा याज्ञिक) (Soma Yagnik)

आ. अ. मुख्या. (प्रशा. एवं टीपीएस)-1

I.T.O., Hqrs. (Admn. & TPS)-1, Kolkata

कृते प्रमू.आ.आ.प.वं.ब सि./For Pr.CCIT, WB & Sikkim

M. No Pr.CCIT/WB&S/(Admn.&TPS)-1/Judgement/Bombay High Court/25-26/3 310 Date: 13/08/2025

Copy to for information:

1. The Z.A.O., CBDT, Kolkata

(सोमा याज्ञिक) (Soma Yagnik)

आ. अ. मुख्या. (प्रशा. एवं टीपीएस)-1

I.T.O., Hqrs. (Admn. & TPS)-1, Kolkata

कृते प्रमू.आ.आ.प.वं.ब सि./For Pr.CCIT, WB & Sikkim

ANNEXURE-A

[illegible]

HRD E-office File No.:C-18011(S)/43/2023-V&L-II (Comp. No.5525)/2003

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
Directorate of Income Tax
(Human Resource Development)

New Delhi, Dated 27.06.2025

OFFICE MEMORANDUM

Sub: Implementation of Judgement of Hon'ble High Court of Mumbai dated 08.12.2023 passed in WP No. 9649/2012 arising out of order of Hon'ble CAT Mumbai Bench passed in OA No. 86/2008 dated 17.01.2012.

Consequent upon the acceptance of the recommendations of the 5th Central Pay Commission (CPC) and the implementation thereof w.e.f. 01.01.1996, the Income Tax Inspectors and Income Tax Officers were initially placed in the pay scales of ₹5500-9000 and ₹6500-10500, respectively. Subsequently, as per the Office Memorandum dated 21st April 2004 issued by the Department of Expenditure (DoE) under F.No.6/37/98-IC, and the CBDT's letter dated 22.04.2004 issued under F.No. A-11015/59/2002-Ad.VII, the pay scales of the posts of Income Tax Inspectors and Income Tax Officers under CBDT were revised to ₹6500-10500 and ₹7500-12000, respectively, w.e.f. 21.04.2004, i.e., the date of issue of the aforementioned OM of the DoE.

2. Aggrieved by the OM of the Department of Expenditure (DoE) dated 21.04.2004, the Income Tax Gazetted Officers' Association filed an Original Application (OA) before the Hon'ble CAT, Mumbai Bench, vide OA No. 86 of 2008 dated 31.01.2008, praying that the OM dated 21.04.2004 issued by the DoE may be modified so as to take effect from 01.01.1996 notionally for the purpose of pay fixation, and that the actual payment of arrears of salary be effected from the date of the said OM, i.e., 21.04.2004. The Hon'ble CAT, vide order dated 17.01.2012, allowed the OA, fixing the date of upgradation of pay scales as 01.01.1996 on a notional basis.

3. The order of the Hon'ble CAT dated 17.01.2012 was contested by the Department by filing Writ Petition No. 9649 of 2012 before the Hon'ble High Court, Mumbai. The Hon'ble High Court, Mumbai, while considering the recommendations/report of the Anomaly Committee constituted by the CBDT in compliance with the directions of the Hon'ble High Court, Kolkata, in W.P. (C.T.) No. 21 of 2015 on an identical issue, proceeded in the matter. The recommendations of the said Committee were accepted by the Government of India, and a communication to this effect was issued vide letter dated 22.09.2023. Keeping in view these facts, the Hon'ble High Court, Mumbai, vide order dated 08.12.2023, has directed that:

"16. In light of the abovementioned facts, the appropriate course of action is to dispose of this writ petition directing the petitioner to adopt the same course of action as has been done in respect of the original Applicants who had approached the Calcutta Bench of Tribunal that is acceptance of the report of Special Anomaly Committee and subsequent order giving effect thereto.

17...Accordingly the impugned order passed by the Central Administrative Tribunal dated 17.01.2012 in Original Application No. 86/2008 stands substituted/modified. Petitioner will give the benefits as has been given to the Applicants before the Tribunal in Kolkata in Original Application No. 397/2009 in Writ Petition No. (CT) 21/2015."

4. The matter related to the implementation of the order/direction of the Hon'ble High Court, Mumbai, dated 08.12.2023, passed in W.P. No. 9649 of 2012, referred to in the foregoing paragraph, has been examined by the CBDT in consultation with the Department of Expenditure. Based upon the opinion of the Department of Expenditure, vide I.D. Note No. 7/2/2008-IC dated 13.06.2025, and with the approval of the Competent Authority, the CBDT has decided to implement the judgment of the Hon'ble High Court, Mumbai, dated 08.12.2023, passed in W.P. No. 9649 of 2012, arising out of O.A. No. 86 of 2008, in respect of the 'applicants only', i.e., members of the Income Tax Gazetted Officers' Association as on the date of filing the O.A., i.e., 31.01.2008.

5. In view of the above, the upgraded pay scales of ₹6500-10500 in the grade of Inspector of Income Tax, notionally w.e.f. 01.01.1996, and ₹7500-12000 in the grade of Income Tax Officer, notionally w.e.f. 01.01.1996 or from the date of joining the post of Income Tax Officer, whichever is later, as per the 5th CPC, are granted to the 'applicants only', i.e., members of the Income Tax Gazetted Officers' Association as on the date of filing the O.A., i.e., 31.01.2008. The pay shall be re-fixed accordingly, and the actual payment as well as the arrears thereon shall be made w.e.f. 21.04.2004, i.e., the date of issuance of the Office Memorandum by the Department of Expenditure, F. No. 6/37/98-IC.

6. All officers who were members of the Income Tax Gazetted Officers' Association (ITGOA) (Recognised Association) and working in any Unit of ITGOA as on the date of filing of the O.A., i.e., 31.01.2008, are mandatorily required to submit an undertaking stating that he/she was a bonafide member of ITGOA as on the date of filing of O.A. No. 86/2008, i.e., 31.01.2008. The undertaking should be duly certified by the General Secretary of the respective Unit of ITGOA. In the case of ITGOA members who have been transferred to another region, the home region (the Region where member was posted as on 31.01.2008) shall communicate the status of membership of transferred officers to the present region, based on the undertaking submitted by the concerned member duly certified by the concerned General Secretary of ITGOA Unit. In the case of retired members, based on the undertaking submitted by the concerned member, the General Secretary of the respective

ITGOA Unit or the Secretary General (CHQ), ITGOA, shall issue a certificate of membership to the concerned PCCIT(CCA) from where the members are drawing pension.

8. The concerned PCCIT (CCA) shall ensure the necessary verification of the certified undertaking submitted by the members of ITGOA before granting the upgraded pay scales of ₹6500-10500 in the cadre of Inspector of Income Tax, notionally w.e.f. 01.01.1996, and ₹7500-12000 in the cadre of Income Tax Officer, notionally w.e.f. 01.01.1996 or from the date of joining the post of Income Tax Officer, whichever is later.

9. The concerned PCCIT (CCA)/HoD/DDOs shall ensure the correctness of the date of joining as Inspector of Income Tax/Income Tax Officer and other relevant particulars related to the re-fixation of salary of the concerned officers from their service books, on account of the notional upgradation of pay scales as mentioned above, to avoid any excess payment.

This issues with the approval of the Competent Authority.



(Smita Verma)
Addl. Director of Income-Tax, (HRD)-CMD-II, Delhi

Copy for compliance to:

1. The PPS to the Chairman, CBDT, Delhi
2. The PS to the Member (Admn), CBDT, Delhi
3. All PCCsIT(CCA) / Pr. DGIT/DGIT of all Directorates.
4. The Pr. Controller of Accounts, CBDT, Delhi with a request to circulate to all ZAOs.
5. The Joint Secretary (Admn), CBDT, Delhi.
6. The JCIT(OSD)/Under Secretary V&L, CBDT, Delhi
7. The Secretary General of ITGOA.
8. Guard File of ADG-2 Charge.



Addl. Director of Income-Tax, (HRD)-CMD-II, Delhi

F.No.6/37/98-IC
Government of India
Ministry of Finance
Department of Expenditure
(Implementation Cell)

New Delhi, dated the 21st April, 2004.

OFFICE MEMORANDUM

Subject: Upgradation of pay scales of posts in CBDT and CBEC under Department of Revenue.

The undersigned is directed to state that the pay scales of the posts of Income Tax Officers and Income Tax Inspectors under Central Board of Direct Taxes and posts of Appraisers, Superintendents (Central Excise), Superintendent (Customs Preventive), Inspector (Central Excise), Examiners, Customs and Preventive Officers (Customs) stands revised as under :-

Post	Existing Pay Scale	Revised Pay Scale
Income Tax Officer	Rs.6500-10500	7500-12000
Appraiser (Central Excise)	Rs.6500-10500	7500-12000
Superintendent (Central Excise)	Rs.6500-10500	7500-12000
Superintendent (Customs Preventive)	Rs.6500-10500	7500-12000
Income Tax Inspector	Rs.5500-9000	6500-10500
Inspector (Central Excise)	Rs.5500-9000	6500-10500
Examiner (Customs)	Rs.5500-9000	6500-10500
Preventive Officer (Customs)	Rs.5500-9000	6500-10500

The revised pay scales shall take effect immediately from the date of these orders.

(MANOJ JOSHI)
Officer on Special Duty (IC)

To

C.B.D.T./C.B.E.C.