

**By Speed Post**

F.No.A.23012/7/2007-Ad.VI  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi the 20<sup>th</sup> September, 2007

To

The All CCIT(CCA)/DG(Admn.)/Vig./System/NADT.

Sub:- Preparation of Seniority List of ITO as on 1.1.2007-regarding.

Sir,

A draft seniority list of Income Tax Officers as on 1.1.2007 has been prepared by the ITGOA and submitted to the Board.. The same has been placed on the departmental website [www.irsofficersonline.org](http://www.irsofficersonline.org). It is requested that this may be critically examined and necessary comments/objections forwarded to us within 15 days. Is it also requested the same may be publicized among the Income Tax Officers working under your in your region and objections etc. received may be examined and forwarded to the Board alongwith specific comments in a consolidated matter within 15 days.

2. Attention is also invited to the instruction issued vide F.No.A.41015/26/2007-Ad.VII dated 1.8.2007 regarding reservation in promotion and treatment of SC/ST candidate promoted on their own merit (copy enclosed).

3. This may please be treated as **MOST URGENT**.

Yours faithfully,



(Rahul Kashyap)

Under Secretary to the Government of India

Copy to:-

1. All Officers of the rank of Income Tax Officers are requested to go through the draft seniority list as on 1.1.2007 placed on the department website [www.irsofficersonline.org](http://www.irsofficersonline.org) and furnish their comments/objections if any, to their CCIT(CCA) for further necessary action.
2. The President/Secretary, ITGOA.
3. DGIT(System), New Delhi for putting the same on the website [www.irsofficersonline.org](http://www.irsofficersonline.org).



(Rahul Kashyap)

Under Secretary to the Government of India

F.No. A-41015/26/2007-Ad VII  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
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New Delhi, the <sup>1st</sup> August, 2007

To

All Chief Commissioner of Income Tax (CCA),  
All Directorates.

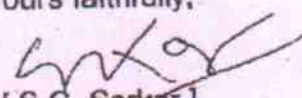
Sub: Reservation in Promotion – treatment of SC/ST candidates  
promoted on their 'Own Merit'.

Sir,

It had come to the notice of the Board that DOPT's O.M.No.36028/17/2001-Estt. (Res.), dated 11/7/2002 is being interpreted differently by the various charges resulting in anomalies in filling up the reserved seats. Therefore, the matter was referred to DOPT for clarifying the concept of 'own merit'. DOPT has since clarified the same and an extract of DOPT's I.D.No.36028/11/2007-Estt (Res.), dated 24/7/2007 is enclosed which gives in detail interpretation of the term 'own merit'.

2. It is requested that while considering promotion to the various cadres, for example, Income Tax Officers etc., the clarification given by DOPT may be taken into account by the DPCs constituted under the various charges.
3. Receipt of this letter may kindly be acknowledged.

Yours faithfully,

  
[ S.C. Sarkar ]

Deputy Secretary to Government of India

Encl: as above

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Extracts

Department of Personnel & Training  
Estt.(Res.) Section

Reference D/o Revenue's notes on pre page.

2. As informed by the Department of Revenue, the post of Income Tax Officer (ITO), according to Recruitment Rules, is filled by promotion by selection from the grade Income Tax Inspector. Only such Income Tax Inspectors are considered for promotion who qualify the Departmental Examination. A general candidate is considered to qualify the Departmental Examination if he obtains atleast 60% marks. The SC/ST candidates who obtain atleast 55% marks are treated to have qualified the examination.

3. The basic question raised by the Department of Revenue is whether the SC/ST candidates who qualify the departmental examination with less than 60% marks would be eligible for promotion against unreserved vacancies.

4. The matter was referred to this Department earlier also. At that time this Department had tendered the following advice:

"The OM dated 11.7.2002 inter-alia clarified that SC/ST candidates falling in the consideration zone cannot be denied promotion on the plea that no post is reserved for them. When no post is reserved, SC/ST candidates falling in the consideration zone should be considered for promotion along with other candidates treating them, as if they belong to general category. If any of them is selected, he should be appointed to the post and should be adjusted against unreserved point. Candidates so promoted are treated as promoted on their own merit. **To determine whether an SC/ST candidate in the consideration zone can be promoted or not when there are no reserved posts, it should be seen whether the candidate would have been promoted if he did not belong to SC or ST category. If yes, he should get promotion otherwise not.**"

5. Unreserved vacancies are open for all categories of persons including Scs, STs and OBCs. However, while making appointment/promotion to an unreserved vacancy, no relaxation/concession is permissible for any category of candidates. This Department's OM No.36011/1/98-Estt.(Res) dated 1<sup>st</sup> July, 1998 provides that an SC/ST/OBC candidate would be treated as unavailable for an unreserved vacancy, if he has availed any relaxation/concession including that of age limit, experience qualification, permitted number of chances in written examination, extended zone of consideration larger than what is provided for general category candidates etc. The advice as given earlier and indicated in para 4 above, is in line with the instructions contained in the above OM. The advice so given is re-iterated.

6. It issues with the approval of JS(AT&A).