



**GOVERNMENT OF INDIA
DIRECTORATE OF INCOME TAX
HUMAN RESOURCE DEVELOPMENT
CENTRAL BOARD OF DIRECT TAXES**

2nd Floor, Jawahar Lal Nehru Stadium, New Delhi – 110003

F. No. HRD/CM/175/9/2010-11/ 7500

Dated: 27.12.2022.

To,

The Pr. CCsIT (CCA)
All Charges

Madam/ Sir,

Sub: Implementation of Hon'ble CAT Pr. Bench, New Delhi Order dated 01.06.2016 in OA No. 1095/2014 in the case of Shri KP Rajgopal and Ors vs Union of India subject to outcome of WP No. 3527/2019 filed by UoI in Hon'ble High Court of Delhi- reg.-

Kindly refer to the above.

2. In the Income Tax Department, consequent to the acceptance of recommendation of 6th CPC and implementation of CCS(Revised Pay) Rules 2008, the Income Tax Inspectors(ITIs)/ Private Secretaries (PSs)/ Administrative Officers (AOs) were initially placed in the running Pay Band-2 of Rs. 9300-34800 with Grade Pay of 4200. Further, vide the OM from F.No. 1/1/2008-IC dated 13.11.2009, replacement pay structure of Grade Pay 4200 in Pay Band-2 was granted Grade Pay of Rs. 4600 in the Pay Band-2. The Department of Expenditure (DoE) vide U.O. No. 10/1/2009-IC dated 14.12.2009 prescribed the manner of fixation of pay of Assistant/ PA of CSS and CSSS respectively. Accordingly, the officials promoted to the post of ITIs/ PSs/ AOs in the Department of Income Tax between 01.01.2006 to 31.08.2008 also got their pay fixation in the manner prescribed vide DoE U.O. No. 10/1/2009-IC dated 14.12.2009. However, the Department of Expenditure vide its U.O. No. 123008/E-III(A)/2013 dated 16.07.2013 has clarified that the extension of provision of DoE's U.O.No. 10/1/2009-IC dated 14.12.2009 to the ITIs/ PSs/ AOs of the Income Tax Department who were promoted between 1.1.2006 and 31.8.2008 as allowed to Assistant/ PA of CSS/CSSS has been re-examined and has not been found possible to extend it to the ITIs/PSs/ AOs of Income Tax Department.

3. Aggrieved by the clarification made vide U.O. No. 123008/E-III(A)/2013 dated 16.07.2013, Mr. KP Rajgopal, Secretary General of ITEF and SMT. Kusum Lata Panwar, Inspector of Income Tax, New Delhi have approached the Hon'ble CAT, PB, New Delhi vide OA No. 1095/2014 seeking following reliefs:

(i) That the DoE U.O.No. 123008/E-III(A)/2013 dated 16.07.2013 may kindly be set aside.

(ii) That the clarification at (c) in DoE IC U.O. No. 10/1/2009-IC dated 14.12.2009 may kindly be made applicable to ITIs/PSs/AOs in Income Tax Department who had been promoted between 01.01.2006 and 31.08.2008.

(iii) That since the Grade Pay of Rs. 4600 in PB-2 corresponding to pre-revised pay scale of Rs. 7450-11500 has been granted with effect from 1.1.2006, the pay of ITIs/PSs/AOs in Income Tax may be fixed in terms of provisions of Rule 7 of CCS(Revised Pay) Rules 2008 taking minimum pay on pay band as Rs. 13860 (with reference to Rs. 7450) and not Rs. 12090 (with reference to 6500).

(iv) That these remedies are made available to all other cadres of employees in all Departments whose grade pay was upgraded to grade pay of Rs. 4600 in PB-2 in terms of Department of Expenditure OM No. 1/1/1980-IC dated 13.11.1989.

(v) Any other relief which the Tribunal considers appropriate in circumstances of the case.

4. The Hon'ble CAT, PB, New Delhi has allowed the OA filed by the applicants vide its order dated 01.06.2016. The operative portion of the order is as under;

"59. Therefore, we find merit in the OA and the Annexure A-1, as issued declining the revision of pay scales to be opted from the date of first substantive promotion by those who were promoted between 01.01.2006 and 31.08.2008 is held to be illegal and is set aside.

60. In the result, the OA is allowed with the above observations, but there shall be no order as to costs"

5. Considering the above facts, the department has considered the order of Hon'ble CAT dated 01.06.2016 and it has been decided to contest the order before the Hon'ble High Court of Delhi. Accordingly, WP No. 3527/2019 is pending before Hon'ble High Court of Delhi. However, in consultation of DoE and DoLA, it has been decided to implement the order of Hon'ble CAT dated 01.06.2016 as per the operative portion of the order reproduced at para 4 subject to the outcome of WP No. 3527/2019. Accordingly, the effect of the order dated 01.06.2016 in OA No. 1095/2014 of Hon'ble CAT, PB, Delhi is to be given to all affected officials who were members of the ITEF and eligible for the benefit.

This issues with the approval of competent authority.

Yours faithfully,

Di 27.12.202

(DIWAKAR SINGH)

Joint Director of Income Tax
CMD-2,HRD, New Delhi