

Information Sought :-

A. Implementation of CBIC's Letter Dated 11.04.2025: -

- 1) Specific reasons cited for non-implementation of CBIC's letter F. No. A.32018/05/2025-Ad.III.A dated 11.04.2025 in Jaipur Zone, which directed the grant of notional promotion to Executive Assistants (EAs) under the One-Time Relaxation (OTR) Scheme with effect from 01.01.2022.
- 2) Legal or administrative opinions obtained regarding the implementation or non-implementation of the above letter.
- 3) Legal or administrative views on conducting partial/conditional DPCs for a subset of employees while others were under litigation.
- 4) Any precedents, guidelines, or judicial orders prohibiting partial notional promotions.
- 5) Directions, if any, issued by the CBIC regarding implementation, deferment, or conditional promotion orders.
- 6) Copies of relevant Office Memorandums (OMs) issued by the DoPT and guidelines from UPSC applicable to notional promotions and conduct of partial/conditional DPCs.
- 7) Details of any precedent cases, DoPT OMs, or UPSC guidelines where notional promotion was granted to a subset of employees while others were under litigation.
- 8) Note Sheet of all files related to CBIC's letter F. No. A.32018/05/2025-Ad.III.A dated 11.04.2025, from 11.04.2025 up to the date of the RTI reply.

B. Litigations Impacting Seniority and Notional Promotion of Executive Assistants (EAs) in reference to CBIC's letter F. No. A.32018/05/2025-Ad.III.A dated 11.04.2025: -

- 1) Number and details of cases filed in the CAT, High Court, or Supreme Court impacting the notional promotion of EAs in Jaipur Zone, particularly with reference to CBIC's letter F. No. A.32018/05/2025-Ad.III.A dated 11.04.2025.
- 2) Copies of orders passed by the CAT, High Court, and Supreme Court in these matters.
- 3) Reasons for implementation/non-implementation of such orders and their impact on the overall promotion process.
- 4) Current status of each case (e.g., disposed, pending, stayed).
- 5) Copies of correspondence related to these matters (internal communications, correspondence with CBIC, other departments, and petitioners).

6) Copies of compliance reports, status updates, or communications submitted to or received from the CBIC or any other competent authority.

C. Departmental Promotion Committee (DPC) and Seniority Review in Jaipur Zone pursuant to judicial orders impacting notional promotion of EAs, particularly in reference to CBIC's letter F. No. A.32018/05/2025-Ad.III.A dated 11.04.2025: -

1) Details of any review DPCs conducted or proposed for EAs/TAs/LDCs/Head Hawaldars pursuant to judicial orders impacting the notional promotion of EAs, particularly in reference to CBIC's letter F. No. A.32018/05/2025-Ad.III.A dated 11.04.2025

Information Provided :-

Point No. A:-

(1) A copy of this office letter F.No. GCCO/II/39/RPTS/1/2022-ADMN-O/o CC-CGST- ZONE-JAIPUR-Part(2) dated 16.09.2025 addressed to the Under Secretary Ad.III A, CBIC, New Delhi is enclosed.

(2) to (5) No such information is available.

(6) DoPT O.M. F.No.-DOPT-1721625311004 dated 22.07.2024 regarding guidelines on Departmental Promotion Committee is available on DoPT's website.

(7) No such information is available.

(8) Copies of the relevant pages of note sheets of concerned files are enclosed.

Point No. B:-

(1) to (6) No case has been filed in the CAT, High Court or Supreme Court impacting the notional promotion of EAs in CGST Jaipur Zone with respect to Board's letter dated 11.04.2025.

Point No. C:-

Review DPC in the grade of LDCs and tentatively subsequent review DPCs in the various grades are required to be held but due to stay granted by the Hon'ble CAT Jaipur Bench in another matter (OA No. 672/2024), DPCs could not be conducted so far.

Note # 1

Kindly peruse [Board's letter F. No. A.32018/05/2025-Ad.III.A dated 11.04.2025](#) regarding One Time Relaxation in Recruitment Rules for the post of Executive Assistant in Central Board of Indirect Taxes and Customs (CBIC).

1.2 In compliance of DoPT's instructions, dated 28.12.2023 regarding reservation in promotion to PwBD officers to give them the benefit of reservation in promotion from the date they become eligible for promotion, the Board has decided to grant benefit of notional promotion w.e.f. 01.01.2022 (i.e. the date of eligibility) to the PwBD officers working as TAs and promoted as EAs under OTR. Further, in order to avoid the anomaly between these PwBD & other officers, promoted under OTR and to maintain uniformity among the zones, it has been decided by the Board to extend the benefit of notional promotion giving effect from 01.01.2022 (i.e. date of eligibility under OTR) to all TAs who were promoted as EAs under OTR.

1.3 The Board has also clarified that this effect from 01.01.2022 will be purely on notional basis, meaning that no financial arrears will be admissible to them for the period between the date on which they get the benefit of notional promotion and the date on which they have already assumed the charge of such promoted post.

2.1 The Board vide letter [F.No. A-12018/01/2012.Ad.III.B dated 29.12.2022](#) in continuation of its earlier letter [dated 23.12.2022](#) had stated that the approval of Competent Authority was accorded to consider those **Tax Assistants who were in position as on the date of notification of Recruitment Rules of Executive Assistant in 2015 i.e. 28.09.2015 and who have completed more than 6 years of regular service as on 01.01.2022**, for filling up vacancies of Executive Assistant during the vacancy year 2022, **as approved by DoP&T and UPSC.**

2.2 In terms of the Board's aforesaid letter dated 29.12.2022, 23 Tax Assistants, Group 'C' who were in position as on the date of notification of Recruitment Rules of Executive Assistant in 2015 i.e. 28.09.2015, have completed more than 6 years of regular service as on 01.01.2022 and passed the Departmental examination for EA, were considered by the DPC held on 30.12.2022 and promoted to the grade of Executive Assistant Group 'B' (Non-Gazetted) on regular basis vide this office [Establishment/CCU Order No. 43/2022 dated 30.12.2022](#).

3.1 With reference to its earlier letters [dated 17.01.2023](#) and [25.01.2023](#) regarding One Time Relaxation (OTR) in Recruitment Rules for the post of Executive Assistant (EA), the Board vide [letter F.No.A.12018/01/2012.AD.III.B dated 15.05.2023](#) has communicated that the Board has decided that:-

(i) OTR for EA has to be read harmoniously with the provisions of RRs of EA, including Senior Junior clause. In case a junior is eligible under OTR, his / her seniors also be considered as per senior junior clause, provided such a senior has a minimum of 4 years qualifying service as on 01.01.2022 (reducing two years from the six years qualifying service with which the junior is being promoted).

(ii) **All those who joined in TA grade, in any field formation of CBIC, on or before 28.09.2015 to be considered eligible for OTR.** In case of ICT transferees who joined in TA grade initially on or before 28.09.2015 and got transferred to another zone after 28.09.2015, **the current zone** where they are posted should consider them under OTR, duly counting the length of service from date on which they joined as TA initially in the previous zone.

3. **Where CCAs have carried out initial DPCs to give effect to OTR as per Board's earlier letters, review DPCs may be carried out to give effect to the above decision contained in para 2."**

Accordingly, DPC held on 30.12.2022 for promotion of Tax Assistants, Group 'C' to the grade of Executive Assistant Group 'B' (Non-Gazetted) for filling up 83 vacancies for the vacancy year 2022, had been reviewed on 16.05.2023 and 43 Tax Assistants (excluding the 23 officers promoted earlier vide ET Order dated 30.12.2022) were promoted to the grade of Executive Assistant vide this office [Establishment Order No. CCU-19/2023 dated 17.05.2023](#).

4. In all, 66 Tax Assistants had been promoted to the grade of Executive Assistant in the year 2022 and 2023 under OTR with reference to Board's letters dated 29.12.2022 and 15.05.2023 vide this office Establishment Orders No. 43/2022 dated 30.12.2022 (23 officers) and CCU-19/2023 dated 17.05.2023 (43 officers).

As a result of extension of benefit of notional promotion giving effect from 01.01.2022 (i.e. date of eligibility under OTR) to Tax Assistants who were promoted as Executive Assistant under OTR, vide Board's letter 11.04.2025 aforementioned 66 Executive Assistants the then Tax Assistants would be required to be considered for promotion as Executive Assistant on notional basis w.e.f. 01.01.2022. To implement the same a Review DPC is required to be held in respect of earlier DPC dated 30.12.2022 and Review DPC dated 16.05.2023.

5. As per [para 18.1 of DPC guidelines](#), the proceedings of any DPC may be reviewed only if the DPC has not taken all material facts into consideration or if material facts have not been brought to the notice to the DPC or if there have been grave errors in the procedure followed by the DPC. Thus, it may be necessary to convene **review DPCs** to rectify certain unintentional mistakes, e.g. –

where eligible persons were omitted to be considered ; or
where ineligible persons were considered by mistake ; or
where the seniority of a person is revised with retrospective effect resulting in variance of the seniority list placed before the DPC ; or
where some procedural irregularity was committed by a DPC ; or
where adverse remarks in the CRs were toned down or expunged after the DPC had considered the case of the officer.

It has also been mentioned in the said para that these instances are not exhaustive but only illustrative.

6. Further, it is pertinent to mention here that in compliance of Board's directions as contained in Board's letter F.No. A.32022/302015-Ad.IIIA dated 06.03.2024 , review DPCs in the cadre of LDC & consequential review DPCs in the cadres of TA, EA & Head Hawaldar are to be convened. The said action could not be taken so far due to stay granted by the Hon'ble CAT Bench, Jaipur. Brief facts of the matter are as under :-

As per the erstwhile [Recruitment Rules, 2002](#) for the post of Lower Division Clerk (LDC) in the Central Board of Excise & Customs (now Central Board of Indirect Taxes & Customs) notified vide GSR No. 377 dated 21.09.2002 as amended vide GSR 78 (E) dated 27.01.2004 & GSR 73(E) dated 15.02.2005, the feeder cadre and educational qualification required for promotion to the post of LDC was Sepoy & Hawaldar and 'Matriculation or an equivalent qualification' respectively.

Thereafter, in supersession of Recruitment Rules 2002, Recruitment Rules for the post of LDC under CBEC were issued vide [GSR 146 dated 08.06.2013](#) wherein feeder cadre for promotion to the grade of LDC is Multi Tasking Staff, Sepoy & Hawaldar and no educational qualification is prescribed therein. The Board vide letter [F.No. A-12018/06/2012-Ad.III.B dated 04.09.2014](#) informed that in the Recruitment Rules, 2013 of LDC, the educational qualification for promotion from the grade of Multi Tasking Staff, Sepoy and Hawaldar have been left out inadvertently and that amendment to these Recruitment Rules is under process. The Board directed that in the meanwhile promotion to the post of Lower Division Clerk may not be made till the amendments are notified. The cadres of Sepoy and Hawaldar have been merged vide Board's letter F.No. A-11013/27/2012-Ad.IV dated 06.03.2013 and designated as Hawaldar.

The 12th pass qualification from a recognised board or university or equivalent for the feeder grades for promotion to the post of LDC was inserted in the Recruitment Rules, 2013 of LDC vide Notification GSR No. 29(E) dated 14.01.2015. As per Para-2 of Notification dated 14.01.2015, these amendments shall come into force on the date of their publication in the Official Gazette i.e. 14.01.2015.

Thereafter, in terms of the Recruitment Rules for the post of LDC, 2013 & amendment to these rules notified vide [GSR No. 29\(E\) dated 14.01.2015](#), a DPC was convened on 21.01.2015 for filling up the vacancies in the grade of LDC for the vacancy year 2014-15. The officers in the feeder cadre of Hawaldar who possessed the educational qualification of 12th from a recognized board or university or equivalent, completed 3 years of regular service and passed the Departmental Examination with type test as on crucial date 01.01.2014 for the vacancy year 2014-2015 were considered and promoted to the grade of Lower Division Clerk vide this office [Establishment Order No. 11/2015 dated 21.01.2015](#).

Aggrieved with the aforesaid ET Order dated 21.01.2015, 3 officers namely Shri Heera Lal, Ram Gopal Yadav and Rameshwar Prasad Sharma whose cases were not placed before the DPC approached the CAT Jaipur Bench and filed O.A. No. 105/2015. During the case of hearing in the Tribunal on 11.01.2024, the Tribunal raised some queries with regards to amendment in RR of LDC notified vide GST No. 29(E) dated 14.01.2015. The matter was taken up with the Board vide this office letter dated 18.01.2024.

The Board vide letter F.No. A.32022/302015-Ad.IIIA dated 06.03.2024 has withdrawn its earlier

letter F.No. A-120018/06/2012-Ad.IIIB dated 04.09.2014 imposing ban on promotion in the grade of LDC as per LDC RR of 2013 with immediate effect. Further, the Board has directed that the PR quota vacancies which arose between the intermediary period from the date of notification of RRs of LDC dated 08.06.2013 till the date of notification of amended RRs of LDC dated 14.01.2015, need to be filled up based on RRs of LDC dated 08.06.2013, wherein no educational qualification was prescribed in the Schedule to the same.

The Board vide another letter F.No. A.320222/30/2015-Ad.IIIA dated 12.03.2024 with reference to this office letter dated 18.01.2024 directed to take necessary action as per instructions dated 06.03.2024. These facts were intimated to the Government Counsel for further apprise the Tribunal.

The Tribunal disposed of the O.A. vide Order dated 18.05.2024 (certified copies issued on 03.07.2024) directing respondents to decide the pending representations of applicants.

Accordingly, vide Memorandum dated 14.08.2024 applicants of the aforesaid O.A. had been informed that matter of conduction of review DPCs for promotion from the grade of Hawaldar to LDC and consequential promotion in other cadres in the hierarchy is under examination and wherever required, review DPCs will be conducted shortly wherein their names will also be considered.

After examination of the issue, prima facie it has been observed that in all 13 DPCs for promotion from the grade of Hawaldar to LDC, Hawaldar/LDC to Tax Assistant and Tax Assistant to Executive Assistant are required to be reviewed in CGST and Central Excise Jaipur Zone, Jaipur to implement the Board's aforesaid letter dated 06.03.2024. **As a result of these Review DPCs, some officers would be required to be reverted from their present post to one or two steps lower posts.**

In view of above, it had been decided by this office to convene review DPCs with reference to Board's aforesaid letter dated 06.03.2024. Initially, vigilance clearance of officers has been called for from Superintendent (Vig.), CCO Jaipur for review DPC in respect of DPC held on 21.01.2015 for promotion to the grade of Lower Division Clerk (LDC) for filling the PR quota vacancies in the cadre of LDC which arose between the intermediary period from the date of notification of RRs of LDC dated 08.06.2013 till the date of notification of amended RRs of LDC dated 14.01.2015 for the vacancy year 2014-2015.

Being aggrieved, Shri Man Singh Gurjar and some other officers presently working as Executive Assistant who were promoted from the grade of Hawaldar to the grade of Lower Division Clerk (LDC) by the DPC dated 21.01.2015 have filed O.A. No. 291/672/2024 before Hon'ble CAT Bench, Jaipur. The Hon'ble CAT Bench Jaipur vide Order dated 05.11.2024 ordered that:

"Any adverse consequence to the applicant in pursuance to the impugned order is stayed till the next date of hearing."

Reply to the O.A. has been filed.

The next date of hearing in the aforesaid O.A. is 07.08.2025.

Since, the Tribunal has granted stay on the Board's letter 06.03.2024, therefore, the said proposed review DPC could not be held.

7. All the applicants of the aforesaid O.A. No. 672/2024 were promoted from the grade of Tax Assistant to the grade of Executive Assistant under OTR vide this office Establishment Orders No. CCU-19/2023 dated 17.05.2023. Out of officers promoted vide these orders, some Executive Assistants are likely to be reverted to the lower grades i.e. Tax Assistant/LDC in case Board's aforesaid letter dated 06.03.2024 is implemented. However, the aforesaid letter dated 06.03.2024 of Board has been stayed by the Hon'ble CAT Bench Jaipur vide Order dated 05.11.2024.

8. In view of above submission, the file is submitted for taking a decision as to whether all of the officers promoted to the grade of Executive Assistant vide this office Establishment Order No. 43/2022 dated 30.12.2022 and CCU-19/2023 dated 17.05.2023 may be considered for granting notional promotion in the grade of Executive Assistant w.e.f. 01.01.2022 ignoring the outcome of review DPCs to be conducted with reference of Board's aforesaid letter dated 06.03.2024 (which is stayed by Hon'ble Tribunal vide Order dated 05.11.2024), subject to outcome of O.A. No. 672/2024 filed by Shri Man Singh Gurjar and others before Hon'ble CAT Bench, Jaipur.

Submitted for perusal and orders please.

02/05/2025 03:23 PM
MANOJ KUMAR KODWANI
INSPECTOR-ESTABLISHMENT

Note # 2

Detailed note #1 may kindly be perused. In compliance of Board's directions as contained in letter dated 11.04.2025 granting thereunder benefit of notional promotion w.e.f. 01.01.2022 to PwBD officers working as Tax Assistants and promoted as Executive Assistant under OTR in terms of DoPT's OM dated 28.12.2023 (regarding reservation in promotion to PwBD officers) and extending the same benefit to all TAs who were promoted as EAs under OTR, in CGST & CX Jaipur Zone the DPC dated 30.12.2022 and review DPC dated 16.05.2023 are required to be further reviewed. By virtue of these 2 DPC/ Review DPC, 66 TAs have been promoted to the post of Executive Assistant w.e.f. 30.12.2022 (65 officers) / 06.02.2023 (1 officer). As stated in Para 6 of note # 1 above, in terms of the Board's another letter dated 06.03.2024 , tentatively 13 DPCs held in various ministerial cadre posts are to be reviewed. Necessary process was started but meanwhile 8 officers aggrieved of Board's letter dated 06.03.2024 knocked the door of the Hon'ble CAT, Jaipur Bench (OA No. 672/2024 titled- Man Singh Gurjar & Ors. Vs. UOI & Ors.). The Tribunal granted interim relief vide order dated 05.11.2024 and ordered that " Any adverse consequence to the applicant in pursuance to the impugned order is stayed till the next date of hearing." Considering the directions of the Tribunal, review DPCs have not so far been conducted. Further, one more DPC held on 30.12.2024 to fill up 2 posts of Tax Assistant cadre for the vacancy year 2025 wherein one LDC and one Head Hawaldar have been promoted to the grade of Tax Assistant vide Establishment Order No. CCU-04/2025 dated 01.01.2025 subject to final decision in aforesaid OA No. 672/2024 will also be required to be reviewed.

Until, review DPCs in various cadres, with reference to Board's letter dated 06.03.2024 , are conducted, names of officers in various cadres including Executive Assistant who will be required to be reverted or who will get benefited, cannot be safely identified. Therefore, the Board's letter dated 11.04.2025 cannot be implemented in partial. On the other hand, in

compliance of the Tribunal's directions as in Order dated 18.05.2024 , all the 3 applicants of the OA No. 105/2015 titled Heeralal & Ors. Vs. UOI & Ors. had been conveyed vide Memorandum dated 14.08.2024 that matter of conducting of review DPCs for promotion from the grade of Hawaldar to LDC and consequential promotion in other cadres in the hierarchy is under examination. Further informed that wherever required, review DPCs will be conducted shortly wherein their names will also be considered. As submitted above the action of conducting review DPCs wherein applicants of earlier OA No. 105/2015 titled Heeralal & Ors. Vs. UOI & Ors. has been kept in abeyance in compliance of the Tribunal's order dated 05.11.2024 in another OA No. 672/2024 titled Man Singh Gurjar & Ors. Vs. UOI & Ors.

In view of facts as above, the file is submitted for taking a decision as to whether in these circumstances, the Board's letter dated 11.04.2025 may be implemented by way of holding review DPC in context of earlier DPC/ review DPC dated 30.12.2022/ 16.05.2023. If so, on the basis of the recommendation of the review DPC, the notional promotions, preponing date of promotion of 66 Executive Assistants from 30.12.2022 to 01.01.2022 or as the case may be, shall be ordered to be subject to final decision in aforesaid OA No. 672/2024 titled Man Singh Gurjar & Ors. Vs. UOI & Ors.

Submitted for perusal & orders please.

05/05/2025 05:37 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 3

Kindly peruse the notes above.

In view of the above if agreed we may seek a legal opinion on Board's letter dated 11.4.2025.

Submitted for perusal, approval and orders please.

06/05/2025 11:57 AM

अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 4

Please discuss.

06/05/2025 02:14 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 5

Discussed with ADC. To be resubmitted on 13.5.2025.

08/05/2025 04:03 PM

अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 6

In compliance of directions vide note 5, file is re-submitted please.

Factual position as detailed in notes # 1 & 2 may kindly be perused. As discussed, in the matter a decision as to whether in the above circumstances, so as to implement the Board's letter dated [11.04.2025](#), a review DPC in context of earlier DPC/ review DPC dated 30.12.2022/ 16.05.2023 for promotion of 66 officers of the grade of Tax Assistant to the grade of Executive Assistant may be held. If so, on the basis of the recommendation of the review DPC, the notional promotions, pre-poning date of promotion of 66 Executive Assistants from 30.12.2022 to 01.01.2022 or as the case may be, shall be ordered to be subject to final decision in aforesaid OA No. 672/2024 titled Man Singh Gurjar & Ors. Vs. UOI & Ors.

13/05/2025 01:34 PM

RAJESH KINRA

SUPERINTENDENT-ESTABLISHMENT

Note # 7

Kindly refer to the note above.

The facts stated in the notes#1 &2 may be perused. In light of the facts stated above a decision as to whether in the given circumstances Board's letter dated 11.4.2025 is to be implemented or otherwise. If it is to be implemented then review DPC in context to earlier DPC/Review DPC dated 30.12.2022/16.05.2023 for promotion needs to convened and the recommendations may be made subject to outcome of Tribunal's final decision in aforesaid OA No. 672/2024 titled Man Singh Gurjar & Ors. Vs. UOI & Ors.

उपरोक्त स्वतः पूर्ण टिप्पणी के संदर्भ में पत्रावली अवलोकन एवं दिशा निर्देश हेतु प्रस्तुत है

13/05/2025 04:22 PM

अनुपमा सक्सेना |ANUPAMA SAKSENA

सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 8

Notes above may please be seen.

Letter dated [11.04.2025](#) issued from the Board regarding One Time Relaxation in Recruitment Rules for the post of Executive Assistant in Central Board of Indirect Taxes and Customs (CBIC) filed formations, Dept. of Revenue, Ministry of Finance.

In this regard,

- 1) Vide [Establishment/CCU Order No. 43/2022 dated 30.12.2022.](#) a total of 23 no. TA's have been promoted to the grade of EA's w.e.f. 30.12.2022.
- 2) Vide [Establishment Order No. CCU-19/2023 dated 17.05.2023](#), a total no. of 43 TA's have been promoted to the grade of EA's w.e.f. 30.12.2022.

Now, in view of the Board's decision vide above letter dated 11.04.2025, it has been decided to extend the benefit of notional promotion giving effect from 01.01.2022 (i.e. date of eligibility under OTR) to all TA's who are promoted as EA's under OTR.

Out of the above promoted EA's, promotion of some EA's is under litigation & the same is stayed.

In view of the above facts, Board's directions may be complied by giving notional promotion w.e.f. 01.01.2022 subject to outcome of the litigation as proposed above.

It is also gathered that similar notional promotion w.e.f. 01.01.2022 have already been given in others zones in compliance to the Boards letter.

आदेशानार्थ/ अनुमोदनार्थ प्रस्तुत है।

13/05/2025 06:32 PM
MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 9

Notes above refer. A review DPC to review earlier DPC/review DPC may be convened to implement Board's letter dt. 11.04.2025 subject to final decision in aforesaid OA No. 672/2024 titled Man Singh Gurjar & Ors. Vs. UOI & Ors. Submitted for perusal and approval pls.

24/07/2025 06:04 PM
गौरव कुमार|GAURAV KUMAR
प्रधान आयुक्त|PRINCIPAL COMMISSIONER

Note # 10

यहाँ मुख्य प्रश्न यह है कि क्या डीपीसी का श्री गुर्जर पर कोई प्रतिकूल प्रभाव पड़ेगा। यदि ऐसा है, तो डीपीसी के परिणाम को या तो abeyance में रखना होगा, या यदि इसे लागू किया जाता है, तो यह CAT की अवमानना (contempt) होगी। इसलिए, डीपीसी करने के स्थान पर हम CAT के समक्ष stay रद्द करवाने पर ध्यान दे सकते हैं।

25/07/2025 04:18 PM
अनुज गोगिया|ANUJ GOGIA
मुख्य आयुक्त|CHIEF COMMISSIONER

Note # 11

25/07/2025 04:22 PM
गौरव कुमार|GAURAV KUMAR
प्रधान आयुक्त|PRINCIPAL COMMISSIONER

Note # 12

25/07/2025 04:55 PM
MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 13

25/07/2025 05:03 PM
अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 14

25/07/2025 05:28 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 15

10/09/2025 12:43 PM
MANOJ KUMAR KODWANI
INSPECTOR-ESTABLISHMENT

Note # 86

Kindly peruse an E-mail [dated 03.07.2025](#) of DGHRD, New Delhi alongwith DGHRD's letter F.No. HRM from HRM-I/Pol/RR/GB/2020-Pol/RR-O/o ADG-HRM-I-DGHRD-Delhi dated 01.07.2025, & Board's letter F.No. A-12018/02/2017 Ad.IIIB dated 24.06.2025 regarding One Time Relaxation (OTR) in RRs of Inspector (viz. CGST, Examiner & Preventive Officer) in CBIC Field Formations.

The DGHRD, vide aforesaid E-mail has sought the report regarding Qualifying Service of officials in the grade of Executive Assistant, Stenographer Grade-I and Tax Assistant along with PR quota vacancies in Inspector grade as on 01.01.2025 in the prescribed proforma i.e. Table-1 to VI. Moreover, Board has mentioned that for this purpose date for EA promotion is to be taken presuming that Board's letter dated 01.07.2019 (vide which certain letters issued by the Board were withdrawn) is upheld and actual date of promotion to EA is based on directions of Board issued from time to time.

Based on the record available with this section, the requisite report in prescribed proforma Table-I to VI has been prepared and put up for kind perusal, approval and signature please.

11/07/2025 11:49 AM

गौरव शर्मा|GAURAV SHARMA
कर सहायक|TAX ASSISTANT

Note # 87

Note # 86 may kindly be perused. Briefly stated the DGHRD vide mail [dated 03.07.2025](#) with reference to Board's letter [dated 24.06.2025](#) has sought information in six tables regarding One Time relaxation (OTR) in RR of Inspector. Para 3 of the Board's letter dated 24.06.2025 reads as under :-

"3. It is pertinent to mention that, for the purpose of this data collection exercise, date for EA promotion is to be taken presuming that Board letter [dated 01.07.2019](#) (copy enclosed) is upheld and considering actual date of promotion to EA based on various directions of Board issued from time to time (only for purpose of this data collection exercise)."

There is no impact of upholding of Board's letter dated 01.07.2019 in Jaipur Zone. Further, as regards "**considering actual date of promotion to EA based on various directions of Board issued from time to time**", it is submitted that the Board vide letter [dated 11.04.2025](#) has granted benefit of notional promotion w.e.f. 01.01.2022 to Tax Assistants and promoted as Executive Assistant under OTR earlier w.e.f. 30.12.2022. File is under submission. **Computer No. is 1798581.**

Requisite information has been prepared presuming that Board's letter dated 11.04.2025 will be implemented and placed opposite for perusal & approval please. **DFA/3792164. Due date of report is 14.07.2025.**

11/07/2025 06:04 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 88

For perusal before issuance.

11/07/2025 06:25 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 89

Pls see if Table I requires any change in view of the decision regarding implementation of Board's letter dt.11.04.2025

28/07/2025 02:54 PM

गौरव कुमार|GAURAV KUMAR
प्रधान आयुक्त|PRINCIPAL COMMISSIONER

Note # 90

For compliance of above note please do needful.

28/07/2025 05:49 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 91

Kindly peruse directions vide note # 89 above.

In this context, it is submitted that in compliance of the directions of the Chief Commissioner vide note # 10 dated 25.07.2025 (i.e. इसलिए, डीपीसी करने के स्थान पर हम CAT के समक्ष stay रद्द करवाने पर ध्यान दे सकते हैं।) on file No. GCCO/II/3/PROM/2/2025-ADMN. O/o CC-CGST Zone- Jaipur on the subject- ' Promotion to the grade of Executive Assistant, I have met Govt. Counsel on 04.08.2025 to brief issue in OA No. 672/2024- titled Mansingh Gurjar & Ors. Vs. UOI & Ors. and to request him to file Misc. Application for vacation of stay. He opined to wait for hearing scheduled for 07.08.2025. On 07.08.2025, the ADC (Cadre Control) has also requested Govt. Counsel to make efforts to get the stay vacated. As regards [status of the aforesaid OA](#) , as per website of CAT, the applicants have filed rejoinder on 28.07.2025 and on 07.08.2025 the case has been adjourned with directions. Next date of hearing is scheduled for 26.11.2025. Order sheet of proceedings of the Tribunal held on 07.08.2025 has not been uploaded so far. In view of above submission, following actions may be taken :-

(i) The Govt. Counsel may be requested to provide a copy of rejoinder filed by applicants in the OA No. 672/2025 (supra) alongwith Order Sheet dated 07.08.2025; to file a MA for vacation of stay and to file another MA for early hearing of the case ; (These action may be taken from concerned file)

(ii) As discussed, w.r.t. directions vide note # 89 above, Table 1 of the report may be amended in view of above submission and sent to the DGHRD.

Accordingly, file is submitted for approval of the actions proposed at (i) & (ii) above alongwith **DFA/3792164** please.

08/08/2025 11:51 AM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 92

For perusal and approval before issuance please.

आदेशानार्थ/ अनुमोदनार्थ प्रस्तुत है।

08/08/2025 12:10 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 93

While this report may be issued further necessary steps be undertaken pls.

08/08/2025 02:11 PM

गौरव कुमार|GAURAV KUMAR
प्रधान आयुक्त|PRINCIPAL COMMISSIONER

Note # 94

Please note for compliance and put up.

08/08/2025 02:20 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 95

As discussed, amended letter is submitted for perusal & approval please.

08/08/2025 02:28 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 96

Signed.

08/08/2025 02:40 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 97

08/08/2025 02:41 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 98

08/08/2025 02:53 PM

MANOJ KUMAR KODWANI
INSPECTOR-ESTABLISHMENT

Note # 99

(1)

Please refer to the Board's letter F.No. A.32018/05/2025-Ad.IIIA dated [18th July 2025](#) forwarding a copy of representation dated 11th July 2025 of All India CGST Ministerial Officers' Association on the above subject, whereby the Association has raised the issue regarding delay in implementation of Board's letter F.No. A.32018/05/2025 dated [11th April 2025](#) by CCAs including Jaipur Zone.

The comments on the issue in respect of CGST & Central Excise (Jaipur Zone), Jaipur, are as under :-

The Board vide letter F. No. A.32018/05/2025 dated 11th April 2025 has conveyed that the Board has decided to extend the benefit of notional promotion giving effect from 1st January 2022 (i.e. date of eligibility under OTR) to all TAs who were promoted as EAs under OTR.

Earlier, the Board vide letter F.No. A-12018/01/2012.Ad.III.B dated 29th December 2022 in continuation of its earlier letter dated 23rd December 2022, 23 Tax Assistants, Group 'C' were promoted to the grade of Executive Assistant Group 'B' (Non-Gazetted) on regular basis vide this office Establishment/CCU Order No. 43/2022 dated 30th December 2022.

Further, the Board vide letter F.No.A.12018/01/2012.AD.III.B dated 15th May 2023, earlier DPC was reviewed and 43 more Tax Assistants (excluding the 23 officers promoted earlier vide ET Order dated 30th December 2022) were promoted to the grade of Executive Assistant vide this office Establishment Order No. CCU-19/2023 dated 17th May 2023.

Further, in compliance of Board's directions as contained in Board's letter F.No. A.32022/302015-Ad.IIIA dated 6th March 2024, review DPCs in the cadre of LDC & consequential review DPCs in the cadres of TA, EA & Head Hawaldar in respect of DPCs held since the year 2015 are to be convened. This office had decided to convene review DPCs with reference to Board's aforesaid letter dated 6th March 2024. For this purpose, as a first step vigilance clearance of concerned officers has been called for to review DPC held on 21st January 2015 for promotion to the grade of Lower Division Clerk (LDC) for filling the PR quota vacancies in the cadre of LDC which arose between the intermediary period from the date of notification of RRs of LDC dated 8th June 2013 till the date of notification of amended RRs of LDC dated 14th January 2015 for the vacancy year 2014-2015.

Being aggrieved, Shri Man Singh Gurjar and seven other officers presently working as Executive Assistant who were promoted from the grade of Hawaldar to the grade of Lower Division Clerk (LDC) by the DPC dated 21st January 2015 have filed O.A. No. 291/672/2024 before Hon'ble CAT Bench, Jaipur. The Hon'ble CAT Bench Jaipur vide Order dated 5th November 2024 granted stay and ordered that:

"Any adverse consequence to the applicant in pursuance to the impugned order is stayed till the next date of hearing."

Reply to the O.A. has been filed. The next date of hearing in the aforesaid O.A. is 26th November 2025. Considering the directions of the Hon'ble Tribunal vide Order dated 5th November 2024 (supra) the said proposed review DPC and further consequential review DPCs could not be held.

All the applicants of the aforesaid O.A. No. 672/2024 were promoted notionally to the grade of Executive Assistant w.e.f. 30th December 2022 from the grade of Tax Assistant under OTR vide this office Establishment Order No. CCU-19/2023 dated 17th May 2023. Out of the officers promoted vide Order dated 17th May 2023, some Executive Assistants who are applicants in the O.A. No. 672/2024 are likely to be reverted to the lower grades i.e. Tax Assistant/LDC in pursuance of Board's letter dated 6th March 2024. The Government Counsel is being requested to pursue the matter before the Hon'ble Tribunal for vacation of stay and early hearing of the case.

In view of position narrated above, the issue regarding grant of notional promotion in the grade of Executive Assistant w.e.f. 1st January 2022 to those officers who were promoted as EA under OTR vide this Establishment Orders Nos. 43/2022 dated 30th December 2022 and CCU-19/2023 dated 17th May 2023 and some of whom are expected to be reverted to lower posts, is pending due to the stay given by Hon'ble CAT, Jaipur Bench.

(2)

Kind reference is invited to the DGHRD's letter F.No. HRM-I/Pol/RR/OTH/60/2020-Pol/RR-O/o ADG-HRM-I-DGHRD-Delhi dated [8th August 2025](#) forwarding a copy of the Board's letter F.No. A. 32018/05/2025-Ad.IIIA dated 11th April 2025 & DGHRD's letter F.No. HRM-I/Pol/RR/GB/28/2020-Pol/RR-O/o ADG-HRM-I-DGHRD-Delhi dated 01st July 2025

In this regard, it is submitted that the Board vide letter F.No. A-32018/05/2025-Ad.IIIA dated 11.04.2025 has extended the benefit of notional promotion w.e.f. 01.01.2022 to all officers promoted as Executive Assistants under OTR. The said letter has not been implemented in Jaipur Zone so far. As regards reason for non-implementation of Board's letter dated 11.04.2025, it is stated that in compliance of Board's letter F.No. A. 32022/30/2015 dated 06.03.2024 withdrawing thereunder Board's earlier letter F.No. A.12018/06/2012-Ad.III B dated 04.09.2014, review DPCs in various grades of Ministerial Cadres are to be convened. The Hon'ble CAT, Jaipur Bench vide Order dated 05.11.2024 in

OA No. 672/2024 titled as Man Singh Gurjar & Ors. Vs. UOI had directed that "Any adverse consequence to the applicant in pursuance to the impugned order (i.e. Board's letter dated 06.03.2024) is stayed till the next date of hearing." There are 08 applicants in the aforesaid OA. In terms of directions of the Hon'ble Tribunal, the Board's letter dated 06.03.2024 could not have been implemented so far. It is expected that some of applicants of the said OA who had been notionally promoted to the grade of EA w.e.f. 30.12.2022 and are to be considered for notional promotion to the grade of EA w.e.f. 01.01.2022 in terms of Board's letter dated 11.04.2025, may be required to be reverted to lower post(s). Next date of hearing in the aforesaid OA in the Tribunal is scheduled for 26.11.2025. The Government Counsel is being requested to pursue the matter before the Hon'ble Tribunal for vacation of stay and early hearing of the case.

The report on the similar matter in table-1 has already been forwarded to the DGHRD vide this office letter dated [08.08.2025](#).

In view of above, we may forward the reply to board in respect of Sr. No. 01 and to DGHRD in respect of Sr. No. 02.

02 drafts letters are put up for kind perusal, approval and signature please.

14/08/2025 03:24 PM

गौरव शर्मा|GAURAV SHARMA
कर सहायक|TAX ASSISTANT

Note # 100

Detailed note # 99 may kindly be perused. Briefly stated the matter is regarding implementation of the Board's letter [dated 11.04.2025](#) regarding extension of benefit of notional promotion giving effect from 01.01.2022 to all TAs who were promoted as EAs under OTR. Report/ comments with respect to (i) the Board's letter [dated 18.07.2025](#) & reminder [dated 14.08.2025](#) seeking comments on letter [dated 11.07.2025](#) of the All India CGST Ministerial Officers's Association and (ii) the DGHRD's letter [dated 08.08.2025](#) , prepared on the basis of facts narrated in the note # 99 are submitted for perusal & approval please.

DFA/3923939 (to Board) and **DFA/3924928** (to DGHRD) are submitted for perusal & approval please.

14/08/2025 04:40 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 101

उपरोक्त स्वतः पूर्ण टिप्पणी के संदर्भ में 2 पत्रावली अवलोकन, अनुमोदन एवं हस्ताक्षरार्थ प्रस्तुत है।

14/08/2025 05:12 PM

अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 102

आदेशानार्थ/ अनुमोदनार्थ प्रस्तुत है।

18/08/2025 01:12 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 103

What is the status of filing of MA for vacation of stay? We may expedite its filing if not filed as yet. If it is yet to be filed a timeline as to by when it is expected to be filed may be provided. The file to be re-put up after putting up this information.

18/08/2025 01:38 PM

गौरव कुमार|GAURAV KUMAR
प्रधान आयुक्त|PRINCIPAL COMMISSIONER

Note # 104

18/08/2025 03:47 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 105

For compliance of the query.

18/08/2025 04:26 PM

अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 106

Please put up a letter to ADC (Legal), CGST, Jaipur to get the information in Note # 103.

18/08/2025 05:35 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 107

Kindly peruse Pr. Commissioner (CCU)'s directions in the [Note-103](#).

A letter dated [19.08.2025](#) has been issued to ADC (Legal), CGST Jaipur regarding information sought in the Note-103.

Further, also peruse reminder-1 dated 19.08.2025 received from DGHRD, New Delhi with reference to their earlier letter [dated 08.08.2025](#) wherein it was requested to inform the date from which notional promotion to the grade of Executive Assistant

has been given under OTR Scheme 2022. The report in the matter has been sought latest by the 22.08.2025.

The draft reply of the matter is already under submission in the [Note-99](#) (Sr. No. 2).

Submitted please.

19/08/2025 05:56 PM

गौरव शर्मा|GAURAV SHARMA
कर सहायक|TAX ASSISTANT

Note # 108

Kindly peruse note # 99 to 103. It is submitted that vide letter dated 13.08.2025, the Principal Commissioner, CGST, Jaipur has been requested to file MA for vacation of stay & early hearing and to also provide copy of rejoinder filed by the applicants of the OA No. 672/2025 (Man Singh Gurjar & Ors.). Status of the same is not available in the CCU, therefore, vide letter [dated 19.08.2025](#), the ADC (Legal) has been requested for necessary action and to provide the same. Meanwhile, the DGHRD vide letter [dated 19.08.2025](#) has requested to send the information sought vide letter dated 08.08.2025 by 22.08.2025. DFA/3924928 refers.

19/08/2025 06:06 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 109

उपरोक्त स्वतः पूर्ण टिप्पणी के संदर्भ में पत्रावली अवलोकन, अनुमोदन एवं हस्ताक्षरार्थ प्रस्तुत है।

19/08/2025 06:09 PM

अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 110

आदेशानार्थ/ अनुमोदनार्थ प्रस्तुत है।

20/08/2025 12:01 PM

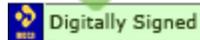
MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 111

Pls coordinate with legal cell for expeditious filing of MA. Once filed we may incorporate it in the report & put up.

20/08/2025 01:23 PM

गौरव कुमार|GAURAV KUMAR
प्रधान आयुक्त|PRINCIPAL COMMISSIONER



Note # 112

As directed do needful.

20/08/2025 02:17 PM

MAHABIR SINGH MEENA
ADDITIONAL COMMISSIONER

Note # 113

For compliance of PC's note.

20/08/2025 02:18 PM

अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 114

Directions at Note # 111 to 113 have been noted and further action is being taken in coordination with the Legal Branch. Meanwhile another communication vide mail dated 20.08.2025 has been received from Board regarding clarification with regards to report sent earlier (vide letter dated 08.08.2025). Please put up requisite clarification/ confirmation.

22/08/2025 03:06 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 115

Kindly peruse Board's E-mail dated [20.08.2025](#) received from Under Secretary (Ad. IIIB), CBIC, New Delhi regarding clarifications regarding Discrepancies in Data Submitted for One Time Relaxation in RRs of Inspectors in CBIC Field formations for promotion to the grade of Inspector – Reference Board's Letter F.No. A-12018/02/2017-AD.III.B dated 24.06.2025.

Vide the aforesaid E-Mail, the Board has observed some discrepancies in the report sent by the CCA's on the above cited subject & submit the clarifications.

In this context, it is submitted that the report sent to the DGHRD vide this office letter dated [8th August 2025](#) has been re-examined. The figures reported by Jaipur Zone in the Table-IV are confirmed i.e. figure shown in Table-IV have not been included or overlapped in the Table-I & Table-III of the aforesaid report. Further, on re-examination, in the figures reported by the Jaipur Zone in Table-III, some discrepancies have been noted. The rectified report i.e. Table-III has been prepared, with a request to consider these figures.

In view of above, a draft letter (DFA/3953862) in this regard has been prepared & put up for kind perusal, approval and signature please.

22/08/2025 03:12 PM

गौरव शर्मा|GAURAV SHARMA
कर सहायक|TAX ASSISTANT

Note # 116

Note # 115 may kindly be perused. Briefly stated, in the matter of OTR in RRs of Inspectors, a report was sent to the DGHRD vide letter dated 08.08.2025. Now, the Board vide email dated

20.08.2025 has sought some clarifications/ confirmation from Zones in respect of said report. Name of Jaipur Zone is covered in Para 6 of the same wherein the Board has requested to confirm whether the details of TAs mentioned in Table IV have not been included or overlapped in Table I and Table III i.e. officials who are right now working as TAs should be shown in Table-IV only. In this context, it is stated that in Table -IV, in Col No. 2 (No. of TAs), one has been reported (Shri Varun Dev Ameria, TA) and the same has not been included or overlapped in Table I & III. The same may be confirmed to the Board. However, on re-examination of the report, it is noticed the figures reports in Table -III requires modification. Accordingly, Table-III has been modified and enclosed with the draft letter to the Board. Accordingly, the file is submitted for perusal & alongwith DFA/3953862.

22/08/2025 03:32 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 117

With reference to Note # 115 the tables as discussed above have been modified. Accordingly, the file is submitted for PC's perusal & alongwith DFA/3953862.

22/08/2025 04:05 PM

अनुपमा सक्सेना |ANUPAMA SAKSENA
सहायक आयुक्त|ASSISTANT COMMISSIONER

Note # 118

मसौदा पत्र अवलोकन एवं अनुमोदन हेतु प्रस्तुत।

22/08/2025 04:21 PM

NISHTHA SHARMA
JOINT COMMISSIONER

Note # 119

Approved

22/08/2025 05:59 PM

गौरव कुमार|GAURAV KUMAR
प्रधान आयुक्त|PRINCIPAL COMMISSIONER

Note # 120

22/08/2025 06:05 PM

NISHTHA SHARMA
JOINT COMMISSIONER

Note # 121

22/08/2025 06:07 PM

RAJESH KINRA
SUPERINTENDENT-ESTABLISHMENT

Note # 122

22/08/2025 06:19 PM

ऋषि राज पबरी|RISHI RAJ PABARI
कार्यकारी सहायक|EXECUTIVE ASSISTANT





कार्यालय मुख्य आयुक्त
Office of the Chief Commissioner
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & Central Excise (Jaipur Zone), Jaipur

To,

The Under Secretary (Ad.IIIA),
Central Board of Indirect Taxes and Customs,
Ministry of Finance, Department of Revenue,
5th Floor, Hudco Vishala Building,
Bhikaji Cama Place, R.K. Puram,
New Delhi.

Sir,

**Sub: Implementation of Board's letter dated 11th April 2025 by CCAs -
Regarding.**

Kind reference is invited to Board's letter F.No. A.32018/05/2025-Ad.IIIA dated 18th July 2025 forwarding a copy of representation from All India CGST Ministerial Officers' Association dated 11th July 2025 on the above subject, whereby the Association has raised the issue regarding delay in implementation of Board's letter F.No. A.32018/05/2025 dated 11th April 2025 by Jaipur Zone.

2. The comments on this issue are as under :-

- (I) Board vide letter F.No. A-12018/01/2012.Ad.III.B dated 29th December 2022, in continuation of its earlier letter dated 23rd December 2022 had communicated the approval of Competent Authority to consider those **Tax Assistants who were in position as on the date of notification of Recruitment Rules of Executive Assistant in 2015 i.e. 28th September 2015 and who have completed more than 6 years of regular service as on 1st January 2022**, for filling up vacancies of Executive Assistant during the vacancy year 2022, **as approved by DoP&T and UPSC.**
- (II) Accordingly, 23 Tax Assistants, Group 'C' who were eligible on the date of notification of Recruitment Rules of Executive Assistant in 2015 i.e. 28th September 2015, and had completed more than 6 years of regular service as on 1st January 2022, and had also passed the Departmental examination for promotion to the grade of EA, were promoted to the grade of Executive Assistant Group 'B' (Non-Gazetted) on regular basis vide this office Establishment/CCU Order No. 43/2022 dated 30th December 2022.

- (III) Board vide letter F.No.A.12018/01/2012.AD.III.B dated 15th May 2023 had also communicated that it has been decided that:-

“(i) OTR for EA has to be read harmoniously with the provisions of RRs of EA, including Senior Junior clause. In case a junior is eligible under OTR, his / her seniors also be considered as per senior junior clause, provided such a senior has a minimum of 4 years qualifying service as on 01.01.2022 (reducing two years from the six years qualifying service with which the junior is being promoted).

(ii) **All those who joined in TA grade, in any field formation of CBIC, on or before 28.09.2015 to be considered eligible for OTR.** In case of ICT transferees who joined in TA grade initially on or before 28.09.2015 and got transferred to another zone after 28.09.2015, **the current zone** where they are posted should consider them under OTR, duly counting the length of service from date on which they joined as TA initially in the previous zone.

3. Where CCAs have carried out initial DPCs to give effect to OTR as per Board’s earlier letters, review DPCs may be carried out to give effect to the above decision contained in para 2.”

- (IV) Accordingly, the earlier DPC was reviewed and 43 more Tax Assistants (excluding the 23 officers promoted earlier vide Order dated 30th December 2022) were promoted to the grade of Executive Assistant vide this office Establishment Order No. CCU-19/2023 dated 17th May 2023.
- (V) Therefore, 66 Tax Assistants were promoted to the grade of Executive Assistant in the year 2022 and 2023 under OTR in compliance with Board’s letters dated 29th December 2022 and 15th May 2023.
- (VI) In compliance with Board’s directions vide letter F.No. A.32022/302015-Ad.IIIA dated 6th March 2024 (copy enclosed for ready reference), review DPCs in the cadre of LDC & consequential review DPCs in the cadres of TA, EA & Head Hawaldar in respect of DPCs held since the year 2015 were proposed.
- (VII) The erstwhile Recruitment Rules 2002 for promotion to the post of LDC prescribed the feeder cadre and educational qualification as Sepoy & Hawaldar and ‘Matriculation or an equivalent qualification’ respectively. Thereafter, Recruitment Rules for the post of LDC, issued vide GSR 146 dated 8th June 2013 prescribed the feeder cadre for promotion to the grade of LDC as Multi Tasking Staff, Sepoy & Havaladar, and no educational qualification was prescribed.
- (VIII) Board vide letter F.No. A-12018/06/2012-Ad.III.B dated 4th September 2014 informed that in the Recruitment Rules, 2013 of LDC, the educational

qualification for promotion from the grade of Multi Tasking Staff, Sepoy and Hawaldar have been left out inadvertently and that amendment to these Recruitment Rules is under process. The Board also directed that in the meanwhile, promotion to the post of Lower Division Clerk may not be made till the amendments are notified.

- (IX) Vide Notification GSR No. 29(E) dated 14th January 2015, educational qualifications of 12th pass from a recognised board or university or equivalent was prescribed for promotion to the post of LDC. Para-2 of the aforesaid Notification further laid down that these amendments shall come into force on the date of their publication in the Official Gazette i.e. 14th January 2015. In the meanwhile, the cadres of Sepoy and Hawaldar had also been merged vide Board's letter F.No. A-11013/27/2012-Ad.IV dated 6th March 2013 and re-designated as Hawaldar.
- (X) Thereafter, in terms of the extant Recruitment Rules, a DPC was convened on 21st January 2015 for filling up vacancies in the grade of LDC for the Vacancy Year 2014-15. The officers in the feeder cadre of Hawaldar who possessed the educational qualification of 12th from a recognized board or university or equivalent, had completed 3 years of regular service, and had passed the Departmental Examination with typing test as on crucial date 1st January 2014 for the vacancy year 2014-2015 were considered and promoted to the grade of Lower Division Clerk vide this office Establishment Order No. 11/2015 dated 21st January 2015.
- (XI) Aggrieved with the aforesaid Order dated 21st January 2015, 3 officers namely S/Shri Heera Lal, Ram Gopal Yadav and Rameshwar Prasad Sharma, whose cases were not placed before the DPC as they were not possessing requisite educational qualification of 12th pass from a recognized board or university or equivalent, filed O.A. No. 105/2015 before CAT, Jaipur Bench. During the course of hearing in the Tribunal on 11th January 2024, the Tribunal raised some queries with regards to amendment in RR of LDC notified vide GSR No. 29(E) dated 14th January 2015. The matter was taken up with the Board vide this office letter dated 18th January 2024 (copy enclosed for ready reference).
- (XII) Board vide letter F.No. A.32022/302015-Ad.IIIA dated 6th March 2024 withdrew its earlier letter F.No. A-120018/06/2012-Ad.III B dated 4th September 2014 imposing ban on promotion in the grade of LDC as per LDC RR of 2013 with immediate effect. The Board further directed that the PR quota vacancies, which arose in the intermediary period from the date of notification of RRs of LDC dated 8th June 2013 till the date of notification of amended RRs of LDC dated 14th January 2015, are to be filled up based on RRs of LDC dated 8th June 2013, wherein no educational qualification had been prescribed.

- (XIII) Board vide letter F.No. A.320222/30/2015-Ad.IIIA dated 12th March 2024, in response to this office letter dated 18th January 2024, also directed to take action as per instructions dated 6th March 2024. These facts were intimated to the Government Counsel to further apprise the Tribunal.
- (XIV) Accordingly, the Tribunal disposed of the O.A. vide Order dated 18th May 2024 (certified copy issued on 3rd July 2024) directing the respondents to decide the pending representations of applicants, and vide Memorandum dated 14th August 2024, the applicants in the aforesaid O.A. were informed that matter of convening of review DPCs for promotion from the grade of Hawaldar to LDC and consequential promotion in other cadres in the hierarchy is under examination and wherever required, review DPCs will be conducted shortly, wherein their names would also be considered.
- (XV) In all 13 DPCs for promotion from the grade of Hawaldar to LDC, Hawaldar/LDC to Tax Assistant and Tax Assistant to Executive Assistant are required to be reviewed in CGST and Central Excise Jaipur Zone, Jaipur to implement the Board's aforesaid letter dated 6th March 2024. **As a result of these Review DPCs, some officers would have to be reverted from their present post (i.e. LDC, TA & EA) to lower posts.**
- (XVI) Accordingly this Zone decided to convene review DPCs to comply with Board's aforesaid letter dated 6th March 2024. As an initial step, vigilance clearance of concerned officers had been called for in order to review the DPC held on 21st January 2015 for promotion to the grade of Lower Division Clerk (LDC) for filling the PR quota vacancies in the cadre of LDC which arose between the intermediary period from the date of notification of RRs of LDC dated 8th June 2013 till the date of notification of amended RRs of LDC dated 14th January 2015 for the vacancy year 2014-2015.
- (XVII) Being aggrieved, Shri Man Singh Gurjar and seven other officers, who are, at present, working as Executive Assistant, and who were promoted from the grade of Hawaldar to the grade of Lower Division Clerk (LDC) by the DPC dated 21st January 2015 filed O.A. No. 291/672/2024 before Hon'ble CAT Bench, Jaipur.
- (XVIII) The Hon'ble CAT, Jaipur Bench, vide Order dated 5th November 2024 granted stay and directed that:
- “Any adverse consequence to the applicant in pursuance to the impugned order is stayed till the next date of hearing.”
- (XIX) In view of the directions of the Hon'ble Tribunal vide Order dated 5th November 2024, the proposed review DPC and further consequential review DPCs could not be held.

3. All the applicants of the aforesaid O.A. No. 672/2024 were promoted notionally to the grade of Executive Assistant w.e.f. 30th December 2022 from the grade of Tax Assistant under OTR vide this office Establishment Order No. CCU-19/2023 dated 17th May 2023. Out of the officers promoted vide Order dated 17th May 2023, some Executive Assistants who are applicants in the O.A. No. 672/2024 would have to be reverted to the lower grades i.e. Tax Assistant/LDC in pursuance of Board's letter dated 6th March 2024, and hence, in view of the directions of Hon'ble CAT, the review DPCs cannot be conducted.

4. Reply to the aforesaid OA has been filed. Miscellaneous Application for (i) vacation of stay and (ii) early hearing of the case (OA No. 672/2024) have also been filed on 11th September 2025 before the Hon'ble CAT.

5. In view of the position, as narrated above, the issue regarding grant of notional promotion in the grade of Executive Assistant w.e.f. 1st January 2022 to those officers who were promoted as EA under OTR vide this office Establishment Orders Nos. 43/2022 dated 30th December 2022 and CCU-19/2023 dated 17th May 2023, and some of whom would have to be reverted to lower posts, is pending, due to the stay given by Hon'ble CAT, Jaipur Bench in the OA No. 672/2024.

This issues with the approval of the Chief Commissioner, CGST & Central Excise (JZ), Jaipur.

Yours sincerely,

Encl:-As above

(Mahabir Singh Meena)
Additional Commissioner