

प्रधान आयुक्त कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER

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F.No. II-3(9)CCU/JZ/2013/Pt-III/1383

Dated: 03.10.2022

ESTABLISHMENT ORDER NO.:CCU-22/2022

DATED: 03.10.2022

SPEAKING ORDER

This order is being issued in compliance of the Hon'ble Rajasthan High Court, Bench Jaipur's Judgment/Order dated 18.08.2022 in D.B Civil Writ Petition No. 6246/2019 connected with D.B. Civil Writ Petition Numbers 6273/2019, 6365/2019, 6375/2019, 6814/2019, 6824/2019, 9183/2019 filed by the Department against 7 Orders dated 07.01.2019 passed by Hon'ble CAT Bench Jaipur in Original Application Nos. 291/00517/2018, 291/00559/2018, 291/00495/2018, 291/00512/2018, 291/00497/2018, 291/00503/2018 and 291/00542/2018 filed by 54 Inspectors, Central Excise, Group 'B' (Non-Gazetted). These Inspectors had been allowed Inter Commissionerate Transfer (hereinafter referred as ICT) basis from other CGST, Central Excise & Customs Zones to CGST & Central Excise, Jaipur Zone including Customs (P) Commissionerate, Jodhpur (hereinafter referred as Jaipur Zone) after the coming into force of the Recruitment Rules of Inspector, Central Excise, 2016 and treated as working on deemed loan basis in the Jaipur Zone till 31.03.2019 vide Estt. Order No. 93/2018 dated 03.10.2018 in pursuance of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (now Central Board of Indirect Taxes & Customs and hereinafter referred as Board), New Delhi's Circular issued under F.No. A-22015/117/2016-Ad.IIIA dated 20.09.2018. Out of aforesaid 54 Inspectors, 2 Inspectors namely S/Shri Naresh Kumar Dhayal and Ajay Kumar have already been repatriated from Jaipur Zone to their parent zone, on their requests.

2. While deciding the D.B. Civil Writ Petitions filed by the Department, the Hon'ble Rajasthan High Court, Bench Jaipur, has issued specific directions as under:

"The orders passed by the Tribunal in these cases proceed on the basis of the order earlier passed by the Central Administrative Tribunal, Bangalore Bench, whereby, the circular dated 20.09.2018 was quashed. Now the validity of the said circular has been upheld by the Hon'ble Supreme Court in its order dated 10.03.2022, the orders of the Tribunal impugned in each of petitions, cannot be allowed to stand and are, therefore, set aside.

Instead of remanding the case back to the Tribunal, keeping in view that the grievance arise out an orders of transfer and in view of the statement made by learned counsel for both the parties, we are inclined to direct the petitioner-Union of India to examine representations of respective respondents, if submitted before the Competent Authority within a period of one month. The Competent Authority is directed to decide those representations in the light of the order passed by the Hon'ble Supreme Court in the case of SK Nausad Rahman & Ors. Versus Union of India & Ors. (supra), not later than three weeks from the date of submission of the representations.

It goes without saying that in case the grievance is not redressed/fully redressed, the respondents-applicants would be at liberty to take recourse to such remedy as may be available to them under the law.

Accordingly, writ petitions are allowed, with directions as aforestated.

All the pending applications are also disposed off."

3. **RELIEF SOUGHT BY THE 52 ICT INSPECTORS (RESPONDENTS OF THE AFORESAID D.B. CIVIL WRIT PETITIONS) VIDE REPRESENTATIONS:**

In compliance of Judgment dated 18.08.2022 of Hon'ble Rajasthan High Court, Bench Jaipur in 7 D.B. Civil Writ Petitions as mentioned in Para 2 above, 52 Inspectors who are presently working in the Jaipur Zone submitted the identical representations (except the grounds) dated 06.09.2022 (received on 15.09.2022), 12.09.2022, 13.09.2022, 14.09.2022, 15.09.2022 and 20.09.2022, addressed to the Chief Commissioner CGST & CX Jaipur Zone, with request that the policy decision dated 20.09.2018 in so far it relates to retrospective invalidation of Establishment Orders of recruitment by 'absorption' may be reviewed by taking into consideration the facts available on record as well as observations made by the Hon'ble Supreme Court/High Court/CAT in the Judgements as mentioned in their representations and requested to take decision on the following points:-

- (i) Whether any '**Cadre of Commissionerate**' has been maintained by Jaipur Zone for the purpose of **seniority, recruitment and promotion** during RRs, 2002 or RRs, 2016;
- (ii) Whether the orders in respect of Inspectors issued in Year 2014, 2015 & 2016 during RRs, 2002, were related to 'absorption' into the strength of '**Commissionerate Cadre**' or into the strength of '**Zonal CCA Cadre**';
- (iii) Whether any quota/strength for recruitment by way of 'absorption' was specified in Rule 3 of RRs, 2002 for '**Cadre**' as defined under DOPT OM No. 36012/2/96-Estt.(Res) dated 02.07.1997 and also by the constitutional bench of the Supreme Court in R. K. Sabharwal And Ors vs State Of Punjab And Ors (1995 AIR 1371 : 1995 SCC (2) 745) as discussed in **Jarnail Singh Vs. LacchmiNarain Gupta(Civil Appeal No. 629 of 2022)** which was relied upon in **Para 33** of Supreme Court judgment dated 10.03.2022;
- (iv) '**In which Commissionerate**' his recruitment through 'absorption' was made in Jaipur Zone which was invalidated by Policy decision dated 20.09.2018 in the absence of provisions akin to Rule 4(ii) of RRs, 2002 without justifying application of such provision to my case;
- (v) Whether his recruitment through 'absorption' in the cadre of Jaipur Zone was made against the vacancy in the '**Sanctioned strength of Direct Recruitment**' treating it as 'direct recruitment' in the CCA cadre of Jaipur Zone or not;
- (vi) How his recruitment through 'absorption' had violated the '**Sanctioned strength of CCA Cadre**' of Jaipur Zone as interpreted by the Supreme Court in judgments cited above and defined in DOPT OM No. 36012/2/96-Estt.(Res) dated 02.07.1997;
- (vii) Whether, in the absence of Recruitment Method of 'Absorption' in the RRs, his 'absorption' made by virtue of '**Residuary Power**' available with the Chief Commissioner, Jaipur Zone in the form of Policy Circular dated 27.10.2011 which are in consonance with the observations made in the judgments of Supreme Court/High Court as cited in Para (C) above, can be held illegal when such 'absorption' maintained the '**Sanctioned Strength of Cadre**';
- (viii) Whether, without Recruitment Method of 'Absorption' in the RRs, the orders issued in the grade of **Stenographer Grade-II and Tax Assistant** for 'absorption' in the 'cadre' of Jaipur Zone, by using such '**Residuary Power**' in the form of Policy Circular dated 27.10.2011, were also illegal even if it maintained the '**Sanctioned Strength of Cadre**' in view of the judgment dated 10.03.2022;
- (ix) Whether a person can be re-patriated to ex-cadre considering the fact that the person has no lien in the ex-cadre once having been recruited through 'transfer/absorption' in a different 'cadre' in terms of Supreme Court judgment in **Palure Bhaskar Rao Vs. P. Ramaseshaiah [CIVIL APPEAL NOS. 6795-6798 OF 2014]**;

- (x) Whether a policy decision can retrospectively terminate his service rendered by him after 'recruitment by absorption' in Jaipur Zone thereby depriving him from rights of seniority in the 'cadre' of Jaipur Zone vested in him;
- (xi) Whether policy decision invalidating his recruitment through 'absorption' which is, as per records/facts, at par with similarly placed inspectors already 'absorbed' during RRs, 2002 in the same manner and preventing him from protecting his family life, is not violative of Article 14 and also Article 21 in view of the judgment dated 10.03.2022;
- (xii) Whether the policy decision reversing another policy decision in the case of inspectors already 'absorbed' in this cadre on specific terms & conditions, is just & reasonable and is not violative of 'principle of estoppel';
- (xiii) Whether the Article 14,15,16 & 21 of the Constitution are being taken care of while making the policy of ICT if any.

4. BRIEF FACTS OF THE CASE:

4.1 In terms of the instructions contained in the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi's letter F.No. A.22015/23/2011-Ad.IIIA dated 27.10.2011, following 52 Inspectors were transferred from other CGST, Central Excise and Customs Zones to CGST, Central Excise and Customs (Jaipur Zone), Jaipur on Inter Commissionerate Transfer basis after the coming into force of Recruitment Rules of Inspector, Central Excise, 2016:

S. No	Name of Inspector S/Shri	Grounds of ICT	Parent Zone	Estt Order No. & date of issuance	Date of Joining in Jaipur Zone
1	2	3	4	5	6
1	Akash Atolia	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	01.08.2017
2	Rohit Sharma	Compassionate	Kolkata Zone	14/2018 dated 22.01.2018	07.02.2018
3	Devendra Kumar	Spouse & Compassionate	Delhi Zone	07/2017 dated 13.01.2017	13.02.2017
4	Angad Meena	Compassionate	Kolkata Zone	95/2017 dated 21.07.2017	01.08.2017
5	Vijay Singh	Compassionate	Chennai Zone	146/2017 dated 06.11.2017	20.11.2017
6	Ram Prasad	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	21.03.2017
7	Udai Bhan Meena	Spouse	Mumbai Zone-I	07/2017 dated 13.01.2017	03.02.2017
8	Ashok Kumar Meena	Spouse and differently abled children	Chennai Zone	146/2017 dated 06.11.2017	21.11.2017
9	Arihant Kumar Jain	Compassionate	Customs	07/2017 dated 13.01.2017	24.03.2017
10	Devendra Singh Rathore	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	21.03.2017
11	Om Prakash Jangid	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	06.02.2017
12	Bhoopendra Singh Panwar	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	01.02.2017
13	Parvez Deshwali	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	20.02.2017
14	Neeraj Kumar	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	23.01.2017
15	Sanjay Kumar Bhamu	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	13.02.2017

S. No	Name of Inspector S/Shri	Grounds of ICT	Parent Zone	Estt Order No. & date of issuance	Date of Joining in Jaipur Zone
1	2	3	4	5	6
16	Vikas Kumar Daiya	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	24.03.2017
17	Anurag Sharma	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	04.08.2017
18	Suresh Singh	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	09.08.2017
19	Mahesh Kumar	Spouse	Vadodara Zone	10/2017 dated 20.01.2017	13.02.2017
20	Ravindra Khokhar	Spouse	Vadodara Zone	146/2017 dated 06.11.2017	14.11.2017
21	Sudhanshu Joshi	Compassionate	Vadodara Zone	28/2017 dated 22.02.2017	21.03.2017
22	Ankit Modi	Compassionate	Vadodara Zone	28/2017 dated 22.02.2017	21.03.2017
23	Robin Goyal	Compassionate	Cochin Zone	95/2017 dated 21.07.2017	21.08.2017
24	Trilok Chand	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	22.03.2017
25	Sandeep Kumar	Spouse	Cochin Zone	95/2017 dated 21.07.2017	21.08.2017
26	Devendra Jain	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	02.08.2017
27	Kedar Binolia	Compassionate	Vadodara Zone	146/2017 dated 06.11.2017	04.12.2017
28	Dharmendra Kumar	Spouse	Bangalore Zone	95/2017 dated 21.07.2017	14.08.2017
29	Praveen Kumar	Compassionate	Hyderabad Zone	07/2017 dated 13.01.2017	08.02.2017
30	Rishikesh Vaishnav	Spouse	Chennai Zone	146/2017 dated 06.11.2017	01.12.2017
31	Kapil Dev Gupta	Compassionate	Mumbai Zone-I	95/2017 dated 21.07.2017	02.08.2017
32	Devanshu Khandal	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	07.08.2017
33	Devendra Charan	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	02.08.2017
34	Rakesh Sangwan	Spouse	Cochin Zone	95/2017 dated 21.07.2017	18.08.2017
35	Jaswant Vijay Singh	Compassionate	Mumbai Zone-I	95/2017 dated 21.07.2017	08.08.2017
36	Ravi Kumar	Compassionate	Vadodara Zone	07/2017 dated 13.01.2017	02.02.2017
37	Leeladhar Sharma	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	14.08.2017
38	Abhishek Kumar Meena	Spouse	Mumbai Zone-I	07/2017 dated 13.01.2017	03.02.2017
39	Bhanwar Lal Bagoud	Compassionate	Mumbai Zone-I	146/2017 dated 06.11.2017	16.11.2017
40	Ashish Jain	Spouse	Vadodara Zone	95/2017 dated 21.07.2017	02.08.2017
41	Arpit Jain	Compassionate	Cochin Zone	95/2017 dated 21.07.2017	18.08.2017
42	Jaswant Raj Bangali	Compassionate	Vadodara Zone	146/2017 dated 06.11.2017	21.11.2017
43	Deependra Singh	Compassionate	Kolkata Zone	07/2017 dated 13.01.2017	30.01.2017

S. No	Name of Inspector S/Shri	Grounds of ICT	Parent Zone	Estt Order No. & date of issuance	Date of Joining in Jaipur Zone
1	2	3	4	5	6
44	Rajesh Kumar Kaliya	Compassionate	Vadodara Zone	95/2017 dated 21.07.2017	07.08.2017
45	Shamsher Singh	Disabled Person	Vadodara Zone	95/2017 dated 21.07.2017	09.08.2017
46	Surendra Kumar Sharma	Compassionate	Mumbai Zone-I	07/2017 dated 13.01.2017	13.02.2017
47	Prem Sagar	Spouse	Hyderabad Zone	10/2017 dated 20.01.2017	15.02.2017
48	Darshan Singh Solanki	Spouse	Vadodara Zone	07/2017 dated 13.01.2017	13.02.2017
49	Govind Swami	Spouse	Bangalore Zone	95/2017 dated 21.07.2017	14.08.2017
50	Radha Mohan Meena	Spouse	Mumbai Zone-I	95/2017 dated 21.07.2017	04.08.2017
51	Sunny Sharma	Compassionate	Mumbai Zone-I	07/2017 dated 13.01.2017	13.02.2017
52	Om Prakash Kumawat	Spouse	Vadodara Zone	07/2017 dated 13.01.2017	01.02.2017

4.2.1 That, the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (now Central Board of Indirect Taxes & Customs and herein after referred as Board), New Delhi had issued instructions in respect of ICT in the light of Recruitment Rules of Inspector Group 'B', 2016 contained in Circular issued under F.No. A-22015/117/2016-Ad.IIIA dated 20.09.2018. The Board *vide* aforesaid Circular dated 20.09.2018 had stated that any executive instruction in contravention of the Recruitment Rules will be void in accordance with the ratio of the Judgment of the **Hon'ble Supreme Court of India** in the case of UOI & others Vs. Somasundram Viswanath & Ors. dated 22.09.1988 [1990 SC 166 (10) which held as follows:-

- (1) *"It is well settled that the norms regarding recruitment and promotion of officers belonging to the Civil Services can be laid down either by a law made by appropriate Legislature or by rules made under the proviso to Article 309 of the Constitution of India or by means of executive instructions issued under article 73 of the Constitution of India in the case of Civil Services under the Union of India and under Article 162 of the constitution of India in the case of Civil Services under the State Governments. If there is a conflict between the executive instructions and the rules made under the proviso to Article 309 of the Constitution of India, the rules made under proviso to Article 309 of the Constitution of India prevail." Thus, the Recruitment Rules formulated under Article 309 will prevail over any executive instruction that may be contradictory to it"*

4.2.2 The issue of Inter Commissionerate Transfer under **"Central Excise and Customs Commissionerate Inspector (Central Excise, Preventive Officer and Examiner) Group B Posts Recruitment Rules, 2016"** was examined by the Board and observed *vide* aforesaid Circular dated 20.09.2018 as under:

"The ICT applications were being considered under Rule 4 of erstwhile Central Excise and Land Customs Department Inspector (Group 'C' Posts) Recruitment Rules, 2002 which stated that:

"Rule 4: Special Provision. - (i) Each Cadre Controlling Authority (CCA) shall have its own separate cadre unless otherwise directed by the Central Board of Excise and Customs.

(ii) Notwithstanding anything contained in sub-rule (i), the jurisdictional Chief Commissioner of Central Excise may, if he considers to be necessary or expedient in the public interest so to do and subject to such conditions as he may determine having regard to the circumstance of the case and for reasons to be recorded in writing, order any post in the Commissionerate of Central Excise to be filled by absorption of persons holding the same or comparable posts but belonging to the cadre of another Commissionerate or Directorate under the Central Board of Excise and Customs.

However, under Recruitment Rules, 2016 the corresponding provision containing the special provision under Rule 5 provides that "Each Cadre Controlling Authority (CCA) shall have its own separate cadre unless otherwise directed by the Central Board of Excise and Customs."

4.2.3 The Board, vide aforesaid Circular dated 20.09.2018, had stated that it is clear that Recruitment Rules of Inspector, 2016 do not have any provision for recruitment by absorption and accordingly, no ICT application can be considered **after coming into force of the Recruitment Rules, 2016** and it was clarified that an office order for Inter Commissionerate Transfer in the Grade of Inspectors issued **on or after 26.12.2016** (i.e. from the date of enactment of RR, 2016) will be *non-est* and accordingly any officer who has joined another zone in pursuance of such order shall be treated as a **deemed case on loan basis w.e.f. 26.12.2016**. These officers shall be on deemed loan till **31.03.2019**, on which date the officers shall stand relieved and be reverted to their parent Zones.

4.3 That, in compliance of CBIC Circular F.No. A-22015/117/2016-Ad.III A, dated 20.09.2018, the 52 ICT Inspectors (mentioned in above Para 4.1) who had been allowed ICT to Jaipur Zone after 26.12.2016, were treated as working on deemed loan basis in Jaipur Zone till 31.03.2019 vide Establishment Order No. 93/2018 dated 03.10.2018.

4.4.1 That, being aggrieved, the said 52 ICT Inspectors, had approached Hon'ble CAT Jaipur Bench, Jaipur by way of filing 7 Original Applications before Hon'ble CAT Bench, Jaipur in the year 2018. The details of these 7 Original Applications, are as under:

S. No.	O.A. number	Filed by S/Shri	Number of applicants
1	291/00517/2018	Akash Atolia	1
2	291/00559/2018	Rohit Sharma & Ors.	2
3	291/00495/2018	Angad Meena	1
4	291/00512/2018	Vijay Singh	1
5	291/00497/2018	Ramprasad & Ors.	16
6	291/00503/2018	Sudhanshu Joshi & Ors.	18
7	291/00542/2018	Abhishek Kumar Meena & Ors.	15
Total			54*

*2 Inspectors namely S/Shri Naresh Kumar Dhayal and Ajay Kumar have already been repatriated from Jaipur Zone to their parent zone on their request.

4.4.2 That, the Hon'ble CAT Bench Jaipur vide 7 separate orders dated 07.01.2019 disposed of the said 7 O.As as having been rendered infructuous in view of the Order dated 15.11.2018 of Hon'ble CAT Bench, Bangalore in O.A. No. 170/101/2018 (filed by Shri Ajay Pratap Singh) whereby the Board's aforesaid Circular dated 20.09.2018, was quashed. The said 7 Orders of Hon'ble CAT Bench Jaipur, were identical.

4.5 That, the Department filed 7 Writ Petitions before the Hon'ble Rajasthan High Court, Jaipur Bench against the aforesaid 7 Orders dated 07.01.2019 of the Hon'ble CAT Bench, Jaipur. The details of the said 7 Writ Petitions are as under :

S.No.	DB Civil Writ Petition Number.	Writ Petitions filed against order dated 07.01.2019 in O.A. No.	Name of Respondents S/Shri	Number of Respondents
1	6246/2019	291/00517/2018	Akash Atolia	1
2	6273/2019	291/00559/2018	Rohit Sharma & Ors.	2
3	6365/2019	291/00495/2018	Angad Meena	1
4	6375/2019	291/00512/2018	Vijay Singh	1
5	6814/2019	291/00497/2018	Ramprasad & Ors.	16
6	6824/2019	291/00503/2018	Sudhanshu Joshi & Ors.	18
7	9183/2019	291/00542/2018	Abhishek Kumar Meena & Ors.	15
Total				54*

*2 Inspectors namely S/Shri Naresh Kumar Dhayal and Ajay Kumar have already been repatriated from Jaipur Zone to their parent zone, on their request.

4.6 Meanwhile, in the identical issue, the **Hon'ble Supreme Court** *vide* Judgment dated 10.03.2022 in C.A. No. 1243 of 2022 in the case of **SK Nausad Rahaman & Ors Vs. Union of India and Ors.** and in other Civil Appeals, upheld the Circular F.No. A-22015/117/2016-Ad.IIIA dated 20.09.2018 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (now Central Board of Indirect Taxes & Customs), New Delhi.

4.7 That, the **Hon'ble Rajasthan High Court, Bench Jaipur** *vide* Judgment/Order dated 18.08.2022 has allowed the D.B Civil Writ Petition No. 6246/2019 connected with D.B. Civil Writ Petition Numbers 6273/2019, 6365/2019, 6375/2019, 6814/2019, 6824/2019, 9183/2019, with directions.

5. DISCUSSION AND FINDINGS:

5.1 Being Cadre Controlling Authority (CCA)/Appointing Authority for the post of Inspector, Central Excise, Group 'B' (Non-Gazetted), I have carefully gone through the Judgment/Order dated 18.08.2022 of Hon'ble Rajasthan High Court, Bench Jaipur in D.B Civil Writ Petition No. 6246/2019 connected with D.B. Civil Writ Petition Numbers 6273/2019, 6365/2019, 6375/2019, 6814/2019, 6824/2019, 9183/2019 filed by the Department against 7 Orders dated 07.01.2019 passed by Hon'ble CAT Bench Jaipur in Original Application Nos. 291/00517/2018, 291/00559/2018, 291/00495/2018, 291/00512/2018, 291/00497/2018, 291/00503/2018 and 291/00542/2018 filed by 54 Inspectors, Central Excise, Group 'B' (Non-Gazetted). The Hon'ble Rajasthan High Court, Bench Jaipur *vide* aforesaid Judgment dated 18.08.2022 has held that:

"The orders passed by the Tribunal in these cases proceed on the basis of the order earlier passed by the Central Administrative Tribunal, Bangalore Bench, whereby, the circular dated 20.09.2018 was quashed. Now the validity of the said circular has been upheld by the Hon'ble Supreme Court in its order dated 10.03.2022, the orders of the Tribunal impugned in each of petitions, cannot be allowed to stand and are, therefore, set aside.

Instead of remanding the case back to the Tribunal, keeping in view that the grievance arise out an orders of transfer and in view of the statement made by learned counsel for both the parties, we are inclined to direct the petitioner-Union of India to examine representations of respective respondents, if submitted before the Competent Authority within a period of one month. The Competent Authority is directed to decide those representations in the light of the order passed by the Hon'ble Supreme Court in the case of SK Nausad Rahman & Ors. Versus Union of India & Ors. (supra), not later than three weeks from the date of submission of the representations.

It goes without saying that in case the grievance is not redressed/fully redressed, the respondents-applicants would be at liberty to take recourse to such remedy as may be available to them under the law.

Accordingly, writ petitions are allowed, with directions as aforesaid.

All the pending applications are also disposed off."

I observe that the Hon'ble Rajasthan High Court, Bench Jaipur *vide* aforesaid Judgment/Order dated 18.08.2022 has issued specific directions to decide the representations in light of the Judgment/Order dated 10.03.2022 of the Hon'ble Supreme Court in the case of SK Nausad Rahman & Ors. Versus Union of India & Ors.

5.2 The representations submitted by all 52 Inspectors, were forwarded to the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, New Delhi *vide* this office letter F.No. II-3(9)CCU/JZ/2013/Pt-II/1047 dated 20.09.2022. The Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, New Delhi *vide* letter F.No.32012/43/2022-Ad.IIIA dated 30.09.2022 has given directions mentioning the observations as under:

"2. The representations have been gone through which are identical except the grounds submitted by the applicants against repatriation. It has been seen from the representations that the core issue of these Inspectors is related to retrospectively implementation of the Board's letter dated 20.09.2018 vide which all the ICT orders

issued on or after 26.12.2016 [the date of notification of RRs of Inspector, 2016 which do not have any provision for ICT as was in RRs, 2002] were declared as invalid and the officers transferred on the basis of any such order had to be repatriated to their parent zone. However, to regularize their service in the zone, the period already spent in the new zone before repatriation, was to be treated as transfer on loan basis. All these 52 applicants were transferred to Jaipur zone from different zones on the basis of orders issued on or after 26.12.2016 and hence, they were to be repatriated.

3. Now, it is stated that the Board is concerned only with the policy issues and the transfer of Inspectors, being de-centralized cadre, is in the domain of the CCA. So far the policy is concerned, the Hon'ble Supreme Court in its judgment dated 10.03.2022 passed in SK Nausad Rahman case, has upheld the Board's letter dated 20.09.2018. Hence, there is no point for further clarification on this letter.

4. Here, the issue is not the interpretation of 'Cadre' but to decide the representations for Inter zonal Transfer under the CBIC. As per the RRs, 2016, which provides that "All CCA shall have its own separate cadre.....", and the appointment has been made on merit-cum-preference basis, and in its order dated 18.08.2022, the Hon'ble High Court has directed to decide the representations in light of the order passed by Hon'ble Supreme Court in SK Nausad Rahman case which upheld the letter dated 20.09.2018, it is very clear that the no further policy clarification from the Board is required in this case. The CCA is therefore requested to dispose these representations by issuing speaking order as per the instructions given in Board's letter dated 20.09.2018.

5. This issues with the approval of competent authority."

5.3 I have carefully gone through the Judgment dated 10.03.2022 of **Hon'ble Supreme Court** in C.A. No. 1243 of 2022 in the case of **SK Nausad Rahaman & Ors. Vs. Union of India** and Ors. and in other Civil Appeals. I find that the Hon'ble Supreme Court *vide* Judgment dated 10.03.2022 in the aforesaid case of SK Nausad Rahaman & Ors. has upheld the Circular F.No. A-22015/117/2016-Ad.IIIA dated 20.09.2018 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (now Central Board of Indirect Taxes & Customs), New Delhi after detailed consideration/examination of the Board's/DoPT's instructions in the matter, Recruitment Rules of Inspector, Judgments delivered in the other cases and law, etc.. The relevant paragraphs of the said Judgment dated 10.03.2022, are reproduced as under:

"1. A Division Bench of the **High Court of Kerala** dealt with a batch of petitions under Article 226 of the Constitution challenging the orders of the Central Administrative Tribunal on the issue of the withdrawal of Inter-Commissionerate Transfers. The High Court has come to the conclusion that the Central Excise and Customs Commissionerates Inspector (Central Excise, Preventive Officer and Examiner) Group 'B' Posts Recruitment Rules 2016 do not contain any provision for ICTs and, on the contrary, stipulate that each Cadre Controlling Authority will have its own separate cadre, unless otherwise directed by the Central Board of Excise and Customs. The High Court held that ICTs would violate the unique identity of each cadre envisaged under Rule 5 of RR 2016 and hence the circular withdrawing ICTs is not invalid. The judgment of the High Court has given rise to the batch of civil appeals.

8. The validity of the circular dated 20 September 2018 was challenged before the Central Administrative Tribunal. The challenge was upheld by the Tribunal. The High Court, in the exercise of its jurisdiction under Article 226, reversed the decision of the Tribunal.

42. For the above reasons, we have arrived at the conclusion that the High Court was justified in coming to the conclusion that:

- (i) RR 2002 contained a specific provision for ICTs;
- (ii) There is an absence of a provision comparable to Rule 4(ii) of RR 2002 in RR 2016;
- (iii) On the contrary, Rule 5 of RR 2016 specifically stipulates that each CCA shall have its own separate cadre unless directed by the CBEC;

- (iv) Any ICT would violate the unique identity of each cadre envisaged in Rule 5;
- (v) Any ICT order would transgress a field which is occupied by the rules which have been framed in terms of the proviso to Article 309 of the Constitution;
- (vi) The circular dated 20 September 2018 makes it absolutely clear that RR 2016 do not have any provision for recruitment by absorption and no ICT application could be considered after the coming into force of RR 2016;
- (vii) Transfer is a condition of service and it is within the powers of the employer to take a policy decision either to grant or not to grant ICTs to employees; and
- (viii) The power of judicial review cannot be exercised to interfere with a policy decision of that nature.

52. The circular dated 20 September 2018 has taken into account, what it describes "exceptional circumstances" such as "extreme compassionate grounds". Leaving these categories undefined, the circular allows for individual cases to be determined on their merits on a case by case basis, while prescribing that transfers on a "loan basis" may be allowed subject to administrative requirements with a tenure of three years, extendable by a further period of two years. While proscribing ICTs which envisage absorption into a cadre of a person from a distinct cadre, the circular permits a transfer for a stipulated period on a loan basis. Whether such a provision should be suitably enhanced to specifically include cases involving

(i) postings of spouses;

(ii) disabled persons; or

(iii) compassionate transfers, is a matter which should be considered at a policy level by the Board.

53. In considering whether any modification of the policy is necessary, they must bear in mind the need for a proportional relationship between the objects of the policy and the means which are adopted to implement it. The policy above all has to fulfill the test of legitimacy, suitability, necessity and of balancing the values which underlie a decision making process informed by constitutional values. **Hence while we uphold the judgment of the Division Bench of the Kerala High Court, we leave it open to the respondents to revisit the policy to accommodate posting of spouses, the needs of the disabled and compassionate grounds.** Such an exercise has to be left within the domain of the executive, ensuring in the process that constitutional values which underlie Articles 14, 15 and 16 and Article 21 of the Constitution are duly protected. The appeals shall be disposed of in the above terms.

54. Pending application(s), if any, stand disposed of."

5.4 I have also carefully considered the submissions made by the said 52 Inspectors in their representations, Judgment dated 10.03.2022 of the Hon'ble **Supreme Court** in C.A. No. 1243 of 2022 in the case of **SK Nausad Rahaman & Ors Vs. Union of India and Ors.** and in other Civil Appeals, Judgment dated 18.08.2022 of Hon'ble Rajasthan High Court in D.B Civil Writ Petition No. 6246/2019 connected with D.B. Civil Writ Petition Numbers 6273/2019, 6365/2019, 6375/2019, 6814/2019, 6824/2019, 9183/2019, Board's instructions in the matter and found that the said 52 ICT Inspectors have mentioned various Judgments of Hon'ble Supreme Court/High Court/CAT in their representations and requested to review the policy decision dated 20.09.2018 taking into consideration the observations made in the Judgments of the Hon'ble Courts/CAT. Whereas, the Hon'ble Rajasthan High Court Bench, Jaipur vide aforesaid Judgment dated 18.08.2022 has issued specific directions to decide the representations in light of the order passed by the **Hon'ble Supreme Court** in the case of **S.K Nausad Rahman & Ors.** versus Union of India & Ors. Therefore, I am of the view that representations are to be decided only in light of the Judgment dated 10.03.2022 in the said case of SK Nausad Rahaman & Ors. The discussion and findings on the points submitted in the representations, as mentioned in above Para 2, are also as under:

- (i) The functions of seniority, recruitment and promotion in respect of Group 'B' & 'C' posts sanctioned for the CGST, Central Excise and Customs formations

situated in the Rajasthan, are being done by the common Cadre Controlling Authority (CCA) i.e. Office of the Principal Commissioner, CGST & Central Excise Commissionerate, Jaipur.

- (ii) In terms of Board's instructions contained in letter F.No. A-22015/23/2011-Ad.IIIA dated 27.10.2011, Inter Commissionerate transfers in the grade of Inspector, were made by the Cadre Controlling Authority against the total sanctioned posts for the Central Excise and Customs formations situated in the Rajasthan.
- (iii) Quota for recruitment by way of absorption/ICT was not specified in the RRs of Inspector, 2002. However, provisions of absorption were available in the said recruitment rules of Inspector, 2002. The quota for direct recruitment (66.67 % of vacancies) and promotion (33.33 % of vacancies) was prescribed in the RRs of Inspector, 2002. The ICT were made against the direct recruitment quota vacancies as per the provisions contained in the Recruitment Rules of Inspector, 2002 and Board's instructions.
- (iv) The direct recruitment (including ICT) and promotions are not made Commissionerate wise. There is common Cadre Controlling Authority under the CGST, Central Excise Jaipur Zone), Jaipur (including Customs Commissionerate, Jodhpur) for all the Commissionerates situated in Rajasthan.
- (v) All ICTs were made in the grade of Inspector against the direct recruitment quota vacancies.
- (vi) The Recruitment Rules of Inspector, 2016 do not have any provision for recruitment by absorption, therefore, the Board vide letter F.No. A-22015/117/2016-Ad.III.A dated 20.09.2018 had decided that an office order for Inter Commissionerate Transfer in the grade of Inspector issued on or after 26.12.2016 (i.e. from the date of enactment of RR, 2016) will be *non est* and accordingly any officer who has joined another zone in pursuance of such order shall be treated as a deemed case of loan basis w.e.f 26.12.2016. These officers were to be deemed on loan basis till 31.03.2019, on which date the officers were required to be relieved and reverted to their parent zones. **The validity of the said circular/letter dated 20.09.2018 has been upheld by the Hon'ble Supreme Court of India vide Judgment dated 10.03.2022 in the aforesaid case of S.K Nausad Rahman & Ors. versus Union of India & Ors. (Civil Appeal No. 1243 of 2022) and connected appeals.**
- (vii) Regarding utilization of Residuary Power with reference to the Board's circular/letter dated 27.10.2011, it is to mention here that the para 39 and para 42 (vi) of judgment dated 10.03.2022 of Hon'ble Supreme Court in the case of of S.K Nausad Rahman & Ors. versus Union of India & Ors. provided that:

"39 The above tabulation indicates that the proposal which was under consideration was the provision for Inter-Commissionerate deputation without deputation allowance. This was suggested for deletion. DoPT observed that such a provision is generally not made in the recruitment rules and thus, the proposal may be agreed to. But apart from this, the Department of Revenue did not deem it fit to adopt the specific provision which was contained in Rule 4(ii) of RR 2002 under which absorption of persons from other cadres was envisaged at the Commissionerate level, when Rule 5 of RR 2016 was framed. In the absence of a specific provision to that effect, an employee from outside the cadre under the control of a CCA cannot claim an ICT based on executive instructions. The executive instructions which have been issued by DoPT in the form of OMs will not prevail over RR 2016 which have been framed under the proviso to Article 309. Similarly, the instructions which were issued by the Department of Revenue on 27 March 2009, relaxing the ban on ICT, which was imposed on 19 February 2004 and the subsequent instructions dated 27 October 2011 were issued at the time when RR 2016 were yet to be framed. These instructions will not govern or prevail when the regime envisaged under RR 2016 came into force.

42.(vi) *The circular dated 20 September 2018 makes it absolutely clear that RR 2016 do not have any provision for recruitment by absorption and no ICT application could be considered after the coming into force of RR 2016;*"

Since, the Recruitment Rules of Inspector, 2016 do not have any provision for recruitment by absorption, therefore, the Residuary Power with reference to the Board's circular/letter dated 27.10.2011, cannot be utilized. As such, the Board *vide* letter F.No. A-22015/117/2016-Ad.III.A dated 20.09.2018 had decided that an office order for Inter Commissionerate Transfer in the grade of Inspector issued on or after 26.12.2016 (i.e. from the date of enactment of RR, 2016) will be *non est*.

- (viii) The Board's circular F.No. A-22015/117/2016-Ad.III.A dated 20.09.2018 and the Judgment dated 10.03.2022 of Hon'ble Supreme Court in the case of S.K Nausad Rahman & Ors. Versus Union of India & Ors are related to Inter Commissionerate Transfer of Inspectors and are not related to Stenographer Grade-II and Tax Assistant. Moreover, as per the Judgment/Order dated 18.08.2022 of Hon'ble Rajasthan High Court Bench, Jaipur in the present issue, representations are to be decided in light of aforesaid judgment of Hon'ble Supreme Court in the case of S.K Nausad Rahman & Ors. Versus Union of India & others.
- (ix) The ICT Inspectors can be repatriated to their parent zones in terms of Board's circular/letter F.No. A-22015/117/2016-Ad.III.A dated 20.09.2018, which has been upheld by the Hon'ble Supreme Court in the case of S.K Nausad Rahman & Ors. versus Union of India & Ors. To regularize their service in their parent zone, the period already spent in CGST & Central Excise (Jaipur Zone) including Customs (P) Commissionerate, Jodhpur/DGGL, Jaipur/NACIN, Jaipur/DRI, Jaipur, before repatriation, is to be treated as transfer on loan basis.
- (x) As per paras 39 and 42 of judgment dated 10.03.2022 of Hon'ble Supreme Court in the case of S.K Nausad Rahman & Ors. Versus Union of India & Ors. (Supra), Board's instructions dated 27.10.2011 will not govern or prevail when the regime envisaged under Recruitment Rules of Inspector, 2016 came into force. The services of ICT Inspector, will not be terminated, they are to be repatriated in their parent zones as Inspector. The Inter Commissionerate Transfers in respect of the 52 Inspectors are to be treated as transfer on loan basis in Jaipur Zone.
- (xi) Since, there were available provisions of absorption/ICT in the Recruitment Rules of Inspector, 2002 and the same provisions are not available in the recruitment rules of Inspector 2016, therefore, there is no violation of Article 14 and also 21 in view of Judgment dated 10.03.2022 of Hon'ble Supreme Court in the case of S.K Nausad Rahman & Ors. Versus Union of India & Ors.
- (xii) & (xiii) The decision taken by the Board *vide* letter F.No. A-22015/117/2016-Ad.III.A dated 20.09.2018, which has been upheld by the Hon'ble Supreme Court in the case of S.K Nausad Rahman & Ors. Versus Union of India & Ors. (Supra), is just, reasonable and as per law. The Board *vide* letter dated 30.09.2022 as mentioned/discussed in above Para 4.2, as stated that so far as policy is concerned, the Hon'ble Supreme Court in its Judgment dated passed in **SK Nausad Rahaman** case, has upheld the Board's letter dated 20.09.2018. Hence, there is no point for further clarification on the said letter dated 20.09.2018.

5.5 With regard to issue of compassionate grounds raised by Inspectors in their representations, I observe that the Hon'ble Supreme Court in its Judgment dated 10.03.2022 in the case of S.K Nausad Rahman & Ors. Versus Union of India & Ors. (Supra) has observed as under :

"52. The circular dated 20 September 2018 has taken into account, what it describes "exceptional circumstances" such as "extreme compassionate grounds". Leaving these categories undefined, the circular allows for individual cases to be determined on their merits on a case by case basis, while prescribing that transfers on a "loan basis" may be allowed subject to administrative requirements with a tenure of three years, extendable by a further period of two years. While proscribing ICTs which envisage absorption into a cadre of a person from a distinct cadre, the

circular permits a transfer for a stipulated period on a loan basis. Whether such a provision should be suitably enhanced to specifically include cases involving

(i) postings of spouses;

(ii) disabled persons; or

(iii) compassionate transfers, is a matter which should be considered at a policy level by the Board."

Further, I observe that the Board in its circular dated 20.09.2018 has specifically discussed the issue of compassionate grounds and has stated as under :

"6. In exceptional circumstances depending upon the merit of each case such as extreme compassionate grounds, such transfers may be allowed on case to case on loan basis alone keeping in view the administrative requirements of transferee and transferred Cadre Controlling Authority. However, maximum tenure of such transfer will be three years and can be extended with the specific approval of the Board for a further period of two years depending upon the administrative requirement. It is further reiterated that the officials transferred on the loan basis shall not be considered for promotion unless they re-join their parent cadre."

From the above, it is abundantly clear that the facility of loan basis for limited period has been specifically allowed on compassionate ground. It is also noted that all the officers mentioned in para 4.1 above have completed more than 4 years in Jaipur Zone since their transfer to Jaipur Zone. This issue is already considered by Hon'ble Supreme Court as well as Board.

5.6 The Board's circular/letter dated 20.09.2018 has been upheld by the Hon'ble Kerala High Court and Hon'ble Supreme Court in the case of **S.K Nausad Rahman & Ors.** Versus Union of India & Ors. The Hon'ble Supreme Court in the said case has **left it open** to the respondents to revisit the policy to accommodate posting of spouses, disabled persons and on compassionate grounds. The Hon'ble Supreme Court has not ordered/bounded that the Board's circular dated 20.09.2018 should be reviewed to accommodate posting of spouses, disabled persons and on compassionate grounds. The said observations (i.e. left it open to the respondents to revisit the policy) are suggestive in nature.

ORDER

In view of the foregoing discussion and findings, all the representations submitted by the aforesaid 52 Inspectors deserve to be rejected being devoid of merit and the same are hereby rejected being Cadre Controlling Authority (CCA)/Appointing Authority in respect of the post of Inspector, Central Excise Group 'B' (Non-Gazetted). It is also ordered that in pursuance of Estt. Order No. 93/2018 dated 03.10.2018 issued in compliance of Board's Circular F.No. 22015/117/2016-Ad.IIIA dated 20.09.2018, the 52 Inspectors as mentioned above in Para 3.1, are treated to have been transferred from their parent zone to Jaipur Zone on deemed loan from the date of their joining in Jaipur Zone, till date and they shall stand relieved for repatriation from this zone to their parent zone, with immediate effect.

Chandra N
3/10/2022
(Chandra Prakash Goyal)
Principal Commissioner

To,

As per enclosed list.

F.No. II-3(9)CCU/JZ/2013/Pt-III/

/ 1383

Dated:03.10.2022

Copy for information and necessary action:

1. Shri Ravish Kumar, Under Secretary (Ad.IIIA), CBIC, New Delhi w.r.t. his office letter F.No. 32012/43/2022-Ad.IIIA dated 30.09.2022.
2. The Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
3. The Pr. Commissioner/Commissioner, CGST & Central Excise Commissionerate, Jaipur/Jodhpur/Udaipur/Alwar/Audit-Jaipur/Audit-Jodhpur/Appeals-Jaipur/Appeals-Jodhpur/Customs (Prev.) Jodhpur (Hqrs at Jaipur).

4. The Additional Director General, DGGI, Jaipur/DRI, Jaipur.
5. The Chief Commissioner, Customs, CGST & Central Excise, Vadodara Zone, 2nd Floor, Central Excise Building, Race Course Circle, Vadodara — 390007.
6. The Chief Commissioner of CGST & Central Excise, Kolkata Zone, G.S.T. Bhawan, 2nd Floor. 180, Shanty Pally, Rajdanga Main Road, R.B. Connector, Kolkata — 700107.
7. The Chief Commissioner of CGST & Central Excise, Tamilnadu & Puducherry Zone, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai — 600 034.
8. The Chief Commissioner, CGST & Central Excise, Chandigarh Zone, Central Revenue Building, Plot No. 19, Sector-17C, Chandigarh — 160017.
9. The Chief Commissioner, CGST & Central Excise, Bangalore Zone, P. B. No. 5400, Central Revenue Building, Queen's Road, Bengaluru — 560001.
10. The Chief Commissioner, CGST & Central Excise, Customs & Service Tax, Kerala Zone, C.R. Building, I.S. Press Road, Cochin — 682 018.
11. The Chief Commissioner, CGST & Central Excise, Mumbai Zone-I, New Central Excise Building, 115, Maharshi Karve Road, Opp. Churchgate Station Mumbai — 400020.
12. The Chief Commissioner, CGST & Central Excise, Delhi Zone, Central Revenue Building, I.P. Estate, New Delhi-1 10109.
13. The Chief Commissioner, Central Excise, Customs & Service Tax, Hyderabad Zone, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad — 500 004.
14. The Chief Commissioner, Central Excise, Customs & Service Tax, Bhopal Zone, 48, Administrative Area, Arera Hills, Hoshangbad Road, Bhopal — (MP) -462011.
15. The Supdt. (Admn./Vig.), CCO, CGST & CE (JZ), Jaipur.
16. The Supdt. (Comp.), CGST & Central Excise Commissionerate, Jaipur for uploading on departmental website.
17. The PAO, CGST & Central Excise & Customs, Jaipur.
18. Guard file/ concerned Association/Notice Board.

06/11/2022
3/10/2022

Principal Commissioner

LIST OF ICT INSPECTORS

S. No.	Name of Inspector S/Shri	Present place of posting
1	Akash Atolia	Customs (P), Jaipur
2	Rohit Sharma	CCO, Jaipur (On loan basis to DGGI, Jaipur)
3	Devendra Kumar	CGST, Jodhpur (Bikaner)
4	Angad Meena	Customs (P) (ICD, Jaipur)
5	Vijay Singh (15.02.82)	CGST, Jaipur
6	Ram Prasad	Customs (P) (ACC, Jaipur)
7	Udai Bhan Meena	CGST, Jaipur
8	Ashok Kumar Meena	Customs (P) (ICD, Jaipur)
9	Arihant Kumar Jain	Customs (P), Jaipur
10	Devendra Singh Rathore	Customs (P) (ACC, Jaipur)
11	Om Prakash Jangid	Customs (P), Jaipur
12	Bhoopendra Singh Panwar	CGST, Jaipur
13	Parvez Deshwali	Customs (P), Jaipur
14	Neeraj Kumar (30.11.89)	Audit, Jaipur
15	Sanjay Kumar Bhamu	Customs (P) (FPO, Jaipur)
16	Vikas Kumar Daiya	CGST, Jaipur
17	Anurag Sharma	Customs (P), Jaipur
18	Suresh Singh	Audit, Jaipur (On loan basis to DGGI, Jaipur)
19	Mahesh Kumar (30.06.87)	Audit, Jaipur
20	Ravindra Khokhar	Customs (P), Jodhpur
21	Sudhanshu Joshi	CCO, Jaipur (On loan basis to DRI, Jaipur)
22	Ankit Modi	Customs (P) (ACC Jaipur)
23	Robin Goyal	CGST, Jaipur
24	Trilok Chand	Audit, Jaipur
25	Sandeep Kumar (15.08.83)	CGST, Alwar (Sikar)
26	Devendra Jain	CGST, Udaipur (Kota)
27	Kedar Binolia	CGST, Jaipur
28	Dharmendra Kumar	Audit, Jaipur (Alwar)
29	Praveen Kumar	CGST, Udaipur (Chittorgarh)
30	Rishikesh Vaishnav	CCO, Jaipur
31	Kapil Dev Gupta	CGST, Jaipur (On loan basis to DGGI, Jaipur)
32	Devanshu Khandal	CGST, Jaipur
33	Devendra Charan	Audit, Jodhpur (Udaipur)
34	Rakesh Sangwan	CGST, Alwar (Bhiwadi)
35	Jaswant Vijay Singh	CGST, Udaipur (Dungarpur)
36	Ravi Kumar	Audit, Jodhpur (Udaipur)
37	Leeladhar Sharma	CGST, Udaipur
38	Abhishek Kumar Meena	Audit, Jaipur
39	Bhanwar Lal Bagoud	CGST, Jodhpur (Barmer)
40	Ashish Jain	Customs (P), Jaipur (On loan basis to DGGI, Jaipur)
41	Arpit Jain	CGST, Alwar
42	Jaswant Raj Bangali	Customs (P) (TDP Jodhpur)
43	Deependra Singh	CGST, Alwar (Sikar)
44	Rajesh Kumar Kaliya	CGST, Jaipur
45	Shamsher Singh	CGST, Alwar (Bhiwadi)
46	Surendra Kumar Sharma	Audit, Jaipur
47	Prem Sagar	CGST, Jodhpur
48	Darshan Singh Solanki	CGST, Jodhpur
49	Govind Swami	CGST, Jodhpur (Sriganganagar)
50	Radha Mohan Meena	CGST, Jaipur
51	Sunny Sharma	Audit, Jaipur
52	Om Prakash Kumawat	CGST, Jaipur

dh/N
3/10/2022