

### Information Sought:

केन्द्रीय वस्तु एवं सेवाकर एवं उत्पाद शुल्क (जयपुर जोन) में दिनांक 21.01.2015 को कनिष्ठ लिपिक श्रेणी में हुई डी.पी.सी. को रिव्यू किया जाना प्रस्तावित/संभावित है। अतः निम्न सूचना उपलब्ध कराने का श्रम करावे:-

1. यह डी.पी.सी. मंत्रालय के जिन दिशा निर्देशों के तहत रिव्यू की जा रही है की एक प्रति प्रदान की जाए।
2. उन दिशा निर्देशों में उल्लेखित सभी संबंधित नियम/इससे संबंधित पत्राचारों एवं नोटशीट इत्यादि की प्रतिलिपि, जो की के.वस्तु व सेवाकर एवं उत्पाद शुल्क जयपुर जोन, जयपुर में उपलब्ध है, की प्रतिलिपि उपलब्ध करवाने का श्रम करें।

### Information Provided:

**Point No. 1:** Copies of required documents viz. letter F.No. A.-12018/06/2012-Ad.III.B dated 04.09.2014 issued by Deputy Secretary to the Government of India, CBIC, New Delhi & letter dated 06.03.2024 issued by Under Secretary to the Government of India, CBIC, New Delhi regarding Recruitment Rules for the post of Lower Division Clerk, are enclosed herewith. Further, RRs of LDC dated 08.06.2013 & amendment dated 14.01.2015 thereof are available in public domain (2 pages enclosed).

**Point No. 2:** Copies of documents related to point no. 2 are enclosed herewith (23 pages enclosed).”



MSO2/2024

374

By Email

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
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Gr. Floor, Hudco Vishala Building,  
Bhikaji-Cama Place, New Delhi,  
Dated the 06/03/2024

To, All Cadre Controlling Authorities under CBIC.

Subject: Recruitment Rules for the post of Lower Division Clerk -reg.

Sir/ Madam,

p-250/c

Please refer to Board's earlier letter dated 4.09.2014 (copy enclosed) regarding Recruitment Rules of Lower Division Clerk dated 08.06.2013 (copy enclosed).

2. In this regard, I am directed to state that the Board's letter No.A-12018/06/2012- Ad-IIIB dated 04.09.2014, regarding ban on promotion in the grade of LDC as per LDC RR of 2013, is withdrawn with immediate effect.

p-250/c

3. Therefore, the PR quota vacancies which arised 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.

p-84/c

Encls.: As above

**Signed by Mohammad Ashif**  
**Date: 06-03-2024 13:31:36**  
**Reason: Approved**

Yours faithfully,

(Mohammad Ashif)  
Under Secretary to the Govt. of India  
Tel. No.: 26162780

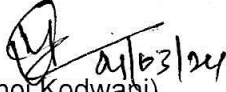
F. No. II-26 (15) CCU/J2/2015

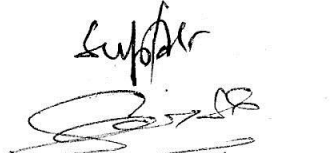
कार्यालय टिप्पणी / NOTE SHEET

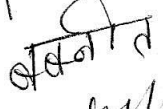
(XIII)

Kindly peruse the email dated 04.03.2024 received from the Under Secretary (Ad.IIIA), CBIC, New Delhi wherein it is informed that issue is under active consideration of the Board and being the policy matter, the decision in the matter may take some time.

If approved, letter may be sent to Additional Commissioner (Legal) requesting thereunder to seek 4 weeks <sup>more</sup> time from the Hon'ble CAT Bench Jaipur. Accordingly, letter is put up for perusal, approval and signature please.

  
(Manoj Kodwahi)  
Inspector

  
04/03/2024  
(Sujay K. Sethi)  
Supdt.

A D/C  
  
04/03/2024

Kindly peruse the email dated 12.01.2024 (Page-254/c) of the Legal Branch, CGST & CE, Jaipur regarding Original Application No. 105/2015 titled as Heera Lal & Ors. vs. Union wherein email dated 11.01.2024 (Page-254/c) of Shri Kinshuk Jain, Government Counsel has been forwarded. The Government Counsel has requested to provide the inputs/clarification in the matter.

2. It is submitted that as per the erstwhile Recruitment Rules, 2002 (Page-103/c) for the post of Lower Division Clerk 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 (Page-99/c) & 73(E) dated 15.02.2005, the educational qualification required for promotion to the post of LDC was 'Matriculation'. Thereafter, consequent upon implementation of 6<sup>th</sup> CPC, the Recruitment Rules of the post of LDC has been amended based on the Model Recruitment Rules issued by the DOPT vide OM dated 07.10.2009 (Page-98/c) to make them consistent with Model RRs for the post of Lower Division Clerk. The DOPT while issuing fresh Model Recruitment Rules intimated that the 2<sup>nd</sup> Administrative Reforms Commission in their 10<sup>th</sup> Report have recommended that the minimum qualification for recruitment to the post of LDCs should be 12<sup>th</sup> pass or equivalent. After issuance of the RR 2013 (Page-93/c) for the post of the LDC under CBEC vide GSR 146 dated 08.06.2013, it was noticed by the CBEC (now CBIC), as conveyed vide letter dated 04.09.2014 (Page-250/c), that the educational qualification for promotion from the grades of Multi Tasking Staff, Sepoy and Havaldar have been left out inadvertently. The Board intimated that amendment to the RR, 2013 of the LDC is under process. The Board further directed that in the meanwhile, promotion to the posts of Lower Division Clerk may not be made till the amendments are notified. The 12<sup>th</sup> pass qualification from a recognised board or university or equivalent was inserted vide Notification dated 14.01.2015 (Page-54/c). Thereafter, in terms of the Recruitment Rules for the post of LDC, 2013 readwith

कार्यालय टिप्पणी / NOTE SHEET

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 for the vacancy year 2014-15 and those officers in the feeder cadre who possessed the educational qualification of 12<sup>th</sup> from a recognized board or university or equivalent, completed 3 years of regular service and passed the Departmental Examination with type test were considered.

3. The matter was taken up with the Board. The Board vide letter dated 06.03.2024 (Page- 274/c) has withdrawn Board's earlier letter No. A-12018/06/2012-Ad-III B dated 04.09.2014 (Page-250/c) with immediate effect wherein ban on promotion in the grade of LDC as per LDC RR of 2013 was imposed. 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. Further, with reference to this office letter dated 18.01.2024 (Page-260/c), the Board vide letter dated 12.03.2024 (Page-273/c) has requested to take necessary action in the matter as per the instructions issued vide Board's aforesaid letter dated 06.03.2024.

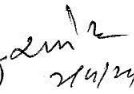
4. In view of the Board's directions vide aforesaid letter dated 06.03.2024, the matter for convening Review DPCs for promotion to the grade of Lower Division Clerk (including the applicants) and consequential DPCs in further higher cadres is under examination. Further, with reference to this office letter dated 18.01.2024, the Board vide letter dated 12.03.2024 has requested to take necessary action in the matter as per the instructions issued vide Board's aforesaid letter dated 06.03.2024.


5. If approved, the Principal Commissioner, CGST, Jaipur may be requested to apprise the Tribunal accordingly, through the Govt. Counsel.

6. Next date of hearing is fixed for 10.04.2024.

Submitted alongwith draft letter for perusal & approval please.

  
(Manoj Kodwani)  
Inspector

  
(Rajesh Kinra)  
Superintendent

  
A/c  
02/04/2024

Kindly peruse note above. Accordingly, vide this office letter dated 2.4.2024, CGST, Jaipur has been requested to apprise the facts to the Govt. Counsel.

Now, the legal section, CGST, Jaipur has forwarded a copy of mail dated 14.4.2024 of the Govt. Counsel who has requested to direct a well conversant senior officer  
Cont. in

कार्यालय टिप्पणी / NOTE SHEET

Cont. from prepage 1.

to fix a meeting with him for certain clarification / queries in the matter.

As submitted in para 4 on prepage of note sheet, impact of Board's letter dated 6.3.2024 is being assessed. In view of above, after completion of impact assessment, a meeting with Council may be fixed, well before next date of hearing in the OA i.e. 18.5.2024.

Submitted for perusal & approval please.

LCM  
25/4/24  
(Under B-25)

ADC  
[Signature]  
25/04/2024

Kindly peruse note above.

The Govt. Counsel visited this office on 10.05.2024 in context of OA no. 105/2015 titled Necralal & Ors. Vs. VOI. During meeting all the facts & developments were described to him by ADC (CCU) & Supdt. (CCU). The Govt Counsel requested to give him a write up of the case. Accordingly, a self contained note has been prepared & placed opposite. Notes on RSP- XIII & XIV may be seen. The Govt Counsel OA i.e. DPC dated 21.01.2015 for promotion to LDC is required to be reviewed whereas the applicants of OA who were earlier not considered for promotion to the post of LDC, will be considered in terms of instructions contained in Board's letter dt. 6.3.24 (P-274/c) & 12.3.24 (P-273/c). If approved, the self contained note may be provided to Council. For perusal & approval please.

[Signature]  
15/5/2024  
(Under B-25)

ADC  
[Signature]  
15/05/2024

## कार्यालय टिप्पणी / NOTE SHEET

Kindly peruse Board's letter F.No. A.32022/30/2015-Ad.IIIA dated 12.03.2024 (**Page-273/c**), wherein it has been requested to take necessary action as per the instructions contained in the Board's letter F.No. A.32022/30/2015-Ad.IIIA dated 06.03.2024 (**Page-274/c**).

2.1 Briefly stated, as per the erstwhile Recruitment Rules, 2002 (**Page-103/c**) 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 (**Page-99/c**) & 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.

2.2 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 (**Page-93/c**) 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 (**Page-250/c**) 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.

2.3 The 12<sup>th</sup> 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 (**Page-54/c**). 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.

2.4 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 12<sup>th</sup> 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 (**Page-17/c**).

3. Now, the Board vide letter F.No. A.32022/30/2015-Ad.IIIA dated 06.03.2024 (**Page-274/c**) has withdrawn its earlier letter F.No. A-12018/06/2012-Ad.III.B dated 04.09.2014 (**Page-250/c**) 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.

4. As far as promotional hierarchy is concerned, the LDCs may be considered for promotion to the grade of Tax Assistant and Tax Assistants to the grade of Executive Assistant.

Concld...

## कार्यालय टिप्पणी / NOTE SHEET

From the Page:-

5. The matter has been examined and prima facie it is 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 would be 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, total 12 officers are required to be reverted from their present post to one or two steps lower posts. Moreover, many other officers will lose their seniority and their promotions will be effected from the later dates. A tentative chart showing the details of DPCs which are required to be reviewed is marked as Annexure-A (Page-289 /c).

6.1 As per para 18.1 of DPC guidelines (Page-286/c), 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. -

- (a) where eligible persons were omitted to be considered ; or
- (b) where ineligible persons were considered by mistake ; or
- (c) where the seniority of a person is revised with retrospective effect resulting in variance of the seniority list placed before the DPC ; or
- (d) where some procedural irregularity was committed by a DPC ; or
- (e) 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.

6.2 Further, as per para 18.4.3 of DPC guidelines (Page-284/c) regarding review DPC, if the officers placed junior to the officer concerned have been promoted, he should be promoted immediately and if there is no vacancy, the junior most person officiating in the higher grade should be reverted to accommodate him. On promotion, his pay should be fixed under FR-27 at the stage it would have reached, had he been promoted from the date the officer immediately below him was promoted but no arrears would be admissible. The seniority of the officer would be determined in the order in which his name, on review, has been placed in the select list by DPC. If in any such case a minimum period of qualifying service is prescribed for promotion to higher grade, the period from which an officer placed below the officer concerned in the select list was promoted to the higher grade, should reckoned towards the qualifying period of service for the purpose of determining his eligibility for promotion to the next higher grade.

7.1 In view of above, 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, it is proposed to review the DPC held on 21.01.2015 which was held for filling up the vacancies for the vacancy year 2014-2015. The said vacancies of year 2014-2015 were arisen on 01.08.2014 consequent upon sanction of new/additional posts in Cadre Structuring 2014.

7.2 There are 8 Hawaldars who had completed 3 years regular service as Hawaldar and passed the Departmental Examination with type test as on crucial date i.e. 01.01.2014 for the vacancy year 2014-2015. However, before holding DPC dated 21.01.2015 for promotion to the grade of LDC for the vacancy year 2014-2015 (i.e. also the date of joining of junior of these 8 officers in the grade of LDC), these officers were promoted as Head Hawaldar and they joined the

XVII

11-26(15) CCU/J2/2015

## कार्यालय टिप्पणी / NOTE SHEET

From the letter :-

promoted post of Head Hawaldar which is not amongst the feeder cadres for promotion to the grade LDC.

7.3 In case of holding review DPC in respect of aforesaid DPC dated 21.01.2015, as per the RRs of LDC dated 08.06.2013, a decision will be required to be taken in respect of these officers (aforesaid 8 Hawaldars) as they were eligible for promotion to the grade of LDC on crucial date i.e. 01.01.2014 but actually they were not in the feeder cadre for promotion to the grade of LDC i.e. Hawaldar (including erstwhile Sepoy) as on the due date/date of notional promotion i.e. 21.01.2015 due to their joining the post of Head Hawaldar.

7.4 Since, these officers were fulfilling the eligibility condition for promotion to the grade of Lower Division Clerk for the vacancy year 2014-2015 on crucial date i.e. 01.01.2014, therefore, this office is of the opinion that these officers are eligible for consideration for promotion to the grade of LDC and if found fit they should be promoted to the grade of LDC irrespective of the fact that they were working as Head Hawaldar (i.e. not the feeder cadre of LDC) as on 21.01.2015 i.e. the due date of their notional promotion. Accordingly, these officers have been taken in to consideration in the proposed review DPC dated 21.01.2015 (**mentioned at Sl. No. 1 of Annexure-'A' – Page-289/c**) for promotion to the grade of LDC for the vacancy year 2014-2015.


8. It is submitted that the review DPCs as per Board's letter dated 06.03.2024 will result into revision of seniority lists from 2014 to till date in the cadres of Executive Assistant, Tax Assistant, Lower Division Clerk, Head Hawaldar and Hawaldars. Due to this, settled position in these cadres will be unsettled inviting litigations.


9. Final hearing in the Original Application No. 105/2015 filed by Shri Heera Lal & others before Hon'ble CAT Jaipur Bench had been held on 18.05.2024 (**Page-283/c**). As per status of O.A. available on website of CAT Jaipur Bench, the O.A. has been disposed off. The separate order to be issued by Hon'ble CAT Bench in the matter is still awaited.

In view of the above, if approved, a reference may be made to the Board requesting there under to guide as to whether the aforesaid proposed method being adopted by this office to consider the aforesaid 8 Head Hawaldars (referred in Para-7), after withdrawing their promotion to the post of Head Hawaldar and treating them Hawaldar, for promotion to the grade of LDC for the vacancy year 2014-2015, is proper or otherwise.

Accordingly, letter is put up for perusal and approval please.

  
(Manoj Kodwani)  
Inspector  
14/06/24

  
(Rajesh Kinfra)  
Superintendent  
14/06/24

  
14/06/2024

11-26(15)CCU/JZ/2015

XIV

## कार्यालय टिप्पणी / NOTE SHEET

Kindly peruse the letter dated 12.07.2024 (**Page-305/c**) received from the Additional Commissioner, CGST Jaipur regarding O.A. No. 291/105/2015 filed by Heera Lal & Ors in the Hon'ble CAT Jaipur Bench, Jaipur.

1.2 A copy of Order dated 18.05.2024 (certified copy issued on 03.07.2024) (**Page-304/c**) of Hon'ble CAT Bench, Jaipur has been enclosed. The Tribunal has observed that the respondents are processing the selection process. The Tribunal has directed to decide the pending representations (collectively) of the applicants keeping in view the grounds raised therein within four weeks from the date of receipt of a certified copy of the order and communicate the same to the applicants within two weeks, thereafter.

2. The representations submitted by the officers (including the applicants of present O.A.) in the matter were already disposed off and communicated to the officers through respective Commissionerates vide this office letter dated 21.04.2015 (**Page-82/c**). The same was mentioned in the counter reply to the O.A. and letter dated 21.04.2015 was annexed as Annexure-R/7.

3.1 The Board vide letter F.No. A.32022/30/2015-Ad.IIIA dated 06.03.2024 (**Page-274/c**) has withdrawn its earlier letter F.No. A-12018/06/2012-Ad.IIIB dated 04.09.2014 (**Page-250/c**) 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 arised 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.

3.2 The Board vide letter F.No. A.32022/30/2015-Ad.IIIA dated 12.03.2024 (**Page-273/c**) has requested to take necessary action in the matter as per Board's instructions contained in the letter F.No. A.32022/30/2015-Ad.IIIA dated 06.03.2024.

4.1 In compliance of directions of the Board vide aforesaid letter dated 06.03.2024, matter of conduction of review DPCs in Jaipur Zone for promotion from the grade of Hawaldar to LDC and consequential promotion in other cadres in the hierarchy viz. Hawaldar/LDC to Tax Assistant and Tax Assistant to Executive Assistant has been examined. Prima facie 10 DPCs for promotion in various cadres would be required to be reviewed. For filling up the PR quota vacancies in the grade of LDC which arised 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, this office is proposing to review the DPC held on 21.01.2015 which was held for filling up the vacancies for the vacancy year 2014-15. In the proposed review DPC, the applicants of the subject OA will also be considered for promotion to the grade of LDC.

5. This office vide letter dated 14.06.2024 (**Page-302/c**) has sought Board's guidance to conduct review DPCs.

6. In view of the above, if approved, reminder may be sent to Board requesting there under to provide the requisite guidance in the matter so that process for conducting Review DPCs in the matter may be initiated and applicants may be informed in compliance of the directions of the Tribunal.

Accordingly, letter is put up for perusal and approval please.

  
(Manoj Kodwani)  
Inspector

(Rajesh K/nra)  
Superintendent

Above note may kindly be  
perused. Detailed note on nos  
XV - XVIII may also kindly be  
Cont.-

कार्यालय टिप्पणी / NOTE SHEET

Cont:...

perused.

As The ADC, Legal, CGST, Jaipur vide letter dated 12.7.2024 (P-305/1) has sent a certified copy of Order dated 18.5.2024 (certified copy issued on 3.7.24) of the Tribunal. (P-304/c) The Tribunal has directed to decide pending representations of the applicants within 4 weeks & to communicate them within 2 weeks thereafter.

As per records, the representations of the applicants had already been decided vide letter dt. 21.4.15 (P-821/c) & the same was mentioned in counter reply to OA.

However, in terms of Board's letter dt. 6.2.24 (P-274/v), the questioned DPC dt. 21.1.2015 for promotion of Narsalder to LDC is under consideration to review, alongwith other DPCs, wherein the applicants will also be considered.

To hold review DPC(s), guidelines of the Board have been sought vide letter dt. 14.6.24. (P-302/c)

If approved, status of OA may be approved to the Board with request for early clarification / guidelines.

Submitted alongwith letter for perusal & approval pl.

15/7/2024  
(Under Sign)

ADC  
16/07/2024

## कार्यालय टिप्पणी / NOTE SHEET

It is submitted that as per the erstwhile Recruitment Rules, 2002 (**Page-103/c**) 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 (**Page-99/c**) & 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.

2. 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 (**Page-93/c**) 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 (**Page-250/c**) 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.

3. The 12<sup>th</sup> pass qualification from a recognized 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 (**Page-54/c**). 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.

4. 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 29 vacancies (24 UR + 3 SC + 2ST) 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 12<sup>th</sup> 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.

5. Now, the Board vide letter F.No. A.32022/302015-Ad.IIIA dated 06.03.2024 (**Page-274/c**) has withdrawn its earlier letter F.No. A-120018/06/2012-Ad.III.B dated 04.09.2014 (**Page-250/c**) 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.

6.1 As per para 18.1 of DPC guidelines (**Page-286/c**), 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. -

- (a) where eligible persons were omitted to be considered ; or
- (b) where ineligible persons were considered by mistake ; or

Some be page:-

- (c) where the seniority of a person is revised with retrospective effect resulting in variance of the seniority list placed before the DPC ; or  
 (d) where some procedural irregularity was committed by a DPC ; or  
 (e) 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.

6.2 Further, as per para 18.4.3 of DPC guidelines (**Page-284/c**) regarding review DPC, if the officers placed junior to the officer concerned have been promoted, he should be promoted immediately and if there is no vacancy, the junior most person officiating in the higher grade should be reverted to accommodate him. On promotion, his pay should be fixed under FR-27 at the stage it would have reached, had he been promoted from the date the officer immediately below him was promoted but no arrears would be admissible. The seniority of the officer would be determined in the order in which his name, on review, has been placed in the select list by DPC. If in any such case a minimum period of qualifying service is prescribed for promotion to higher grade, the period from which an officer placed below the officer concerned in the select list was promoted to the higher grade, should be reckoned towards the qualifying period of service for the purpose of determining his eligibility for promotion to the next higher grade.

7.1 In view of above, 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 (**Page-93/c**) till the date of notification of amended RRs of LDC dated 14.01.2015, a review DPC is to be held in respect of DPC held on 21.01.2015 for filling up 29 vacancies (24 UR + 3 SC + 2 ST) for the vacancy year 2014-2015. The said vacancies of year 2014-2015 were arisen on 01.08.2014 consequent upon sanction of new/additional posts in Cadre Structuring 2014 i.e. in 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 (**Page-54/c**).

7.2 There are 8 Hawaldars who had completed 3 years regular service as Hawaldar and passed the Departmental Examination with type test as on crucial date i.e. 01.01.2014 for the vacancy year 2014-2015. However, before holding DPC dated 21.01.2015 for promotion to the grade of LDC for the vacancy year 2014-2015 (i.e. also the date of joining of junior of these 8 officers in the grade of LDC), these officers were promoted as Head Hawaldar and they joined the promoted post of Head Hawaldar which is not amongst the feeder cadres for promotion to the grade LDC. The details of these 8 officers are as under:

Sl. No.	Name of Hawaldar	Date of Birth	Present Designation	Date of joining as Head Hawaldar
	S/Shri			
1.	Rohitash Yadav	12.04.1966	Head Hawaldar	29.09.2014
2.	Ashok Kumar Verma	30.11.1965	Head Hawaldar	29.09.2014
3.	Khiv Singh	22.01.1968	Head Hawaldar	26.09.2014
4.	Ghasi Ram	12.12.1967	Head Hawaldar	29.09.2014
5.	Kishan Bharti	10.08.1965	Head Hawaldar	26.09.2014
6.	Ram Pratap	15.10.1971	Head Hawaldar	26.09.2014
7.	Ramji Lal	01.07.1967	Head Hawaldar	01.10.2014
8.	Rajesh Kumawat	10.01.1965	Head Hawaldar	04.10.2014

Correct

11-26(15)CEW/12/2015  
कार्यालय टिप्पणी / NOTE SHEET

XVII


7.3 A reference was made to the Board vide this office letter dated 14.06.2024 (Page-302/c) mentioning that this office is of opinion that these 8 Head Hawaldars are also eligible for consideration for promotion to the grade of LDC and if found fit they may be promoted to the grade of LDC irrespective of the fact that they were working as Head Hawaldar (i.e. not the feeder cadre of LDC) as on 21.01.2015 i.e. the due date of their notional promotion. Board's guidance has been sought as to whether the aforesaid proposed method to consider the aforesaid 8 Head Hawaldars for promotion to the grade of LDC for the vacancy year 2014-2015, is proper or otherwise.

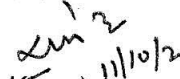
7.4 In response, the Board vide letter F.No. A.32022/30/2015-Ad.IIIA dated 31.07.2024 (Page-341/c) has informed that in this matter the Board policy is clear and as per the DoPT guidelines issued in this regard. The Board has further stated that the issue is related to decentralized cadre in which CCA is competent authority to take decision. The Board has requested to take appropriate action as per Board's directions & the DoP&T guidelines on DPC issued vide DoPT's O.M. dated 10.04.1989 & 22.07.2024.


In view of above, aforementioned 8 Hawaldars may be included in the consideration list for promotion to the grade of LDC for the vacancy year 2014-2015 for proposed Review DPC in respect of DPC held on 21.01.2015. If these Head Hawaldars are found fit for promotion to the grade of LDC and they join as LDC, their earlier promotion to the grade of Head Hawaldar may be stand withdrawn.


If approved, preparation of Review DPC in respect of earlier DPC held on 21.01.2015 for promotion to the grade of LDC for the vacancy year 2014-2015 may be initiated and vigilance clearance of officers (including aforementioned 8 Head Hawaldars) may be called for.

Submitted for perusal and approval please.


  
(Manoj Kodwahi)  
Inspector

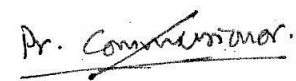
  
(Rajesh Kinra)  
Superintendent

  
11/10/24

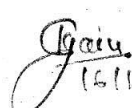


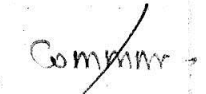
Put up for perusal & approval please

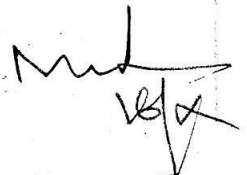
  
16.10.2024  
महाबीर सिंह मीना  
अपर आयुक्त

  
Pr. Commissioner.

Submitted for kind perusal & approval pl.

  
16/10/24  
सी. के. जैन  
प्रधान आयुक्त

  
Chief Commr.



कार्यालय टिप्पणी / NOTE SHEET

As approved on pre page note sheet letter to the  
Supt. (Vij) Clo Jaipur, is submitted for approval  
& for. Please.

17/10/24  
(Manoj Kishore)  
Supt (cew)

Supt  
17/10/24  
(Anurag D 24)



विकसित भारत  
अभियान  
1947 TO 2047

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

F.No. II-26(15)CCU/JZ/2015/

Dated : 17.10.2024

To,

The Superintendent (Vig.),  
O/o the Chief Commissioner,  
CGST & Central Excise, Jaipur Zone,  
Jaipur.

Sir,

Sub: Vigilance / Non Vigilance Clearance – reg.

Please provide a certificate to this effect as to whether any of the following officers are covering under the categories of under suspension/ charge sheet / prosecution / under penalty period as on 21.01.2015 :-

S. No.	Name of officers S/Shri/Ms	Category	Present Designation	Date of birth
1	2	3		4
1.	Rohitash Yadav	Gen	Head Hawaldar	12.04.1966
2.	Ashok Kumar Verma	Gen	Head Hawaldar	30.11.1965
3.	Khiv Singh	Gen	Head Hawaldar	22.01.1968
4.	Ghasi Ram	Gen	Head Hawaldar	12.12.1967
5.	Kishan Bharti	Gen	Head Hawaldar	10.08.1965
6.	Subhash Chandra Sen	Gen	Tax Assistant	07.08.1966
7.	Radhey Shyam Yadav	Gen	LDC	03.04.2017
8.	Ram Gopal Yadav	Gen	LDC	12.02.1967
9.	Dalpat Singh Ranawat	Gen	Head Hawaldar	02.07.1966
10.	Ram Pratap	Gen	Head Hawaldar	15.10.1971
11.	Prem Chand Bunkar	SC	Tax Assistant	07.06.1967
12.	Hari Narayan Meena	ST	Head Hawaldar	12.11.1966
13.	Shyo Narayan Meena	ST	Tax Assistant	25.10.1965
14.	Vijay Singh Sisodia	Gen	Had Hawaldar	04.01.1966
15.	Ashok Kumar Saiwal	Gen	Executive Assistant	15.06.1969
16.	Ramji Lal	Gen	Head Hawaldar	01.07.1967
17.	Mahesh Kaushik	Gen	LDC	08.05.1969

18.	Rajesh Kumawat	Gen	Head Hawaldar	10.01.1965
19.	Heera Lal ( Retired on 30.09.2024)	SC	LDC	01.09.1964
20.	Indra Devi	SC	Tax Assistant	20.06.1967
21.	Lokendra Kumar	Gen	Executive Assistant	15.07.1970
22.	Rameshwar Prasad Sharma	Gen	LDC	05.07.1969
23.	Ashok Kumar (Retired on 31.03.2023)	ST	LDC	02.03.1963
24.	Jasraj	Gen	Head Hawaldar	02.03.1969
25.	Nemi Chand Sharma	Gen	Tax Assistant	23.01.1971
26.	Man Singh Gurjar	OBC	Executive Assistant	15.08.1970
27.	Vikram Singh	Gen	Tax Assistant	15.07.1975
28.	Tara Prakash	Gen	Tax Assistant	10.09.1970
29.	Gulab Singh Chauhan	Gen	Executive Assistant	08.02.1975
30.	Amar Singh	Gen	Executive Assistant	05.04.1970
31.	Mahendra Kumar	ST	Head Hawaldar	01.07.1970
32.	Jujhar Singh	Gen	Tax Assistant	17.08.1972
33.	J.K. Nagar (Retired on 31.01.2022)	Gen	Head Hawaldar	14.01.1962
34.	Nitin Kumar Acharya	Gen	LDC	17.08.1963
35.	Mahaver Prasad Verma	Gen	LDC	21.12.1968
36.	Manmohan Singh Rathore	Gen	Tax Assistant	13.12.1969
37.	Ramesh Chand	Gen	Head Hawaldar	13.06.1970
38.	Ghasi Lal Saini	Gen	Head Hawaldar	01.02.1969
39.	Yogendra Kumar Meena	ST	LDC	01.07.1974
40.	Tilak Sharma	Gen	Tax Assistant	01.10.1973
41.	Pawan Kumar Dogra	Gen	Executive Assistant	23.07.1974
42.	Chhagan Lal Tiwari	Gen	LDC	11.08.1978
43.	Hukum Singh Rathore	Gen	Tax Assistant	27.06.1976
44.	Chandan Singh Rathore	Gen	Tax Assistant	02.07.1975
45.	Mahesh Bana	Gen	Head Hawaldar	10.12.1979

46.	Ramesh Chand Soni	Gen	Executive Assistant	26.12.1969
47.	Ramesh Chand Verma	Gen	Tax Assistant	05.09.1974
48.	Yashpal	Gen	Executive Assistant	09.02.1977
49.	Ramesh Sharma	Gen	Executive Assistant	18.02.1977
50.	Sanwar Mal Poonia	Gen	Tax Assistant	10.02.1975

Penalty statement of last 10 years upto 21.01.2015 in respect of aforesaid officers may also be provided.

Further, the ACR gradation of aforesaid officers for the last five years upto 2012-2013 may also be prepared. The said information is required for the purpose to review DPC dated 21.01.2015 held for promotion to the grade of Lower Division Clerk.

Yours faithfully,



(Rajesh Kinra)  
Superintendent (CCU)





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

F.No. II-26915)CCU/JZ/2015/

Dated 11.06.2024

To,

The Central Board of Indirect Taxes and Customs,  
Ministry of Finance, Department of Revenue,  
5<sup>th</sup> Floor, Hudco Vishala Building,  
Bhikaji Cama Place, R.K. Puram,  
New Delhi - 110022.

**Attn : Shri Ravish Kumar, Under Secretary (Ad.III.A)**

Sir,

**Sub: O.A. No. 291/105/2015 in case of Shri Heera Lal & Ors. in Hon'ble  
CAT, Jaipur Bench – reg.**

On the above cited subject, please refer to the Board's letter F.No. A.32022/30/2015-Ad.IIIA dated 12.03.2024, wherein it has been requested to take necessary action as per the instructions contained in the Board's letter F.No. A.32022/30/2015-Ad.IIIA dated 06.03.2024.

2.1 Briefly stated, 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.

2.2 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.

2.3 The 12<sup>th</sup> 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.

2.4 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 12<sup>th</sup> 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.

3. Now, 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.

4. As far as promotional hierarchy is concerned, the LDCs may be considered for promotion to the grade of Tax Assistant and Tax Assistants to the grade of Executive Assistant.

5. The matter has been examined and prima facie it is 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 would be 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, total 12 officers are required to be reverted from their present post to one or two steps lower posts. Moreover, many other officers will lose their seniority and their promotions will be effected from the later dates. A tentative chart showing the details of DPCs which are required to be reviewed is enclosed and marked as **Annexure 'A'**.

6.1 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. –

- (a) where eligible persons were omitted to be considered ; or
- (b) where ineligible persons were considered by mistake ; or
- (c) where the seniority of a person is revised with retrospective effect resulting in variance of the seniority list placed before the DPC ; or
- (d) where some procedural irregularity was committed by a DPC ; or
- (e) 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.

6.2 Further, as per para 18.4.3 of DPC guidelines regarding review DPC, if the officers placed junior to the officer concerned have been promoted, he should be promoted immediately and if there is no vacancy, the junior most person officiating in the higher grade should be reverted to accommodate him. On promotion, his pay should be fixed under FR-27 at the stage it would have reached, had he been promoted from the date the officer immediately below him was promoted but no arrears would be admissible. The seniority of the officer would be determined in the order in which his name, on review, has been placed in the select list by DPC. If in any such case a minimum period of qualifying service is prescribed for promotion to higher grade, the period from which an officer placed below the officer concerned in the select list was promoted to the higher grade, should be reckoned towards the qualifying period of service for the purpose of determining his eligibility for promotion to the next higher grade.

7.1 In view of above, 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, this office is proposing to review the DPC held on 21.01.2015 which was held for filling up the vacancies for the vacancy year 2014-2015. The said vacancies of year 2014-2015 were arisen on 01.08.2014 consequent upon sanction of new/additional posts in Cadre Structuring 2014.

7.2 There are 8 Hawaldars who had completed 3 years regular service as Hawaldar and passed the Departmental Examination with type test as on crucial date i.e. 01.01.2014 for the vacancy year 2014-2015. However, before holding DPC dated 21.01.2015 for promotion to the grade of LDC for the vacancy year 2014-2015 (i.e. also the date of joining of junior of these 8 officers in the grade of LDC), these officers were promoted as Head Hawaldar and they joined the promoted post of Head Hawaldar which is not amongst the feeder cadres for promotion to the grade LDC.

7.3 In case of holding review DPC in respect of aforesaid DPC dated 21.01.2015, as per the RRs of LDC dated 08.06.2013, a decision will be required to be taken in respect of these officers (aforesaid 8 Hawaldars) as they were eligible for promotion to the grade of LDC on crucial date i.e. 01.01.2014 but actually they were not in the feeder cadre for promotion to the grade of LDC i.e. Hawaldar (including erstwhile Sepoy) as on the due date/date of notional promotion i.e. 21.01.2015 due to their joining the post of Head Hawaldar.

7.4 Since, these officers were fulfilling the eligibility condition for promotion to the grade of Lower Division Clerk for the vacancy year 2014-2015 on crucial date i.e. 01.01.2014, therefore, this office is of the opinion that these officers are eligible for consideration for promotion to the grade of LDC and if found fit they should be promoted to the grade of LDC irrespective of the fact that they were working as Head Hawaldar (i.e. not the feeder cadre of LDC) as on 21.01.2015 i.e. the due date of their notional promotion. Accordingly, these officers have been taken in to consideration in the proposed review DPC dated 21.01.2015 (**mentioned at Sl. No. 1 of Annexure-'A'**) for promotion to the grade of LDC for the vacancy year 2014-2015.

8. It is not out of place to mention here that the review DPCs as per Board's letter dated 06.03.2024 will result into revision of seniority lists from 2014 to till date in the cadres of Executive Assistant, Tax Assistant, Lower Division Clerk, Head Hawaldar and Hawaldars. Due to this, settled position in these cadres will be unsettled inviting litigations.

9. Final hearing in the Original Application No. 105/2015 filed by Shri Heera Lal & others before Hon'ble CAT Jaipur Bench had been held on 18.05.2024. As per status of O.A. available on website of CAT Jaipur Bench, the O.A. has been disposed off. A Copy of Order Sheet dated 18.05.2024 is enclosed (**Annexure'B'**). The separate order to be issued by Hon'ble CAT Bench in the matter is still awaited.

10. In view of the above, the Board's guidance is solicited as to whether the aforesaid proposed method being adopted by this office to consider the aforesaid 8 Head Hawaldars (as mentioned in para-7 above), after withdrawing their promotion to the post of Head Hawaldar and treating them Hawaldar, for promotion to the grade of LDC for the vacancy year 2014-2015, is proper or otherwise.

Yours faithfully,

Encl: As above.

*Babneet*  
14/06/2024  
(Babneet Tuli)  
Additional Commissioner



विकसित भारत  
अभियान

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

F.No. II-26(15)CCU/JZ/2015/

Dated 16.07.2024

To,

The Central Board of Indirect Taxes and Customs,  
Ministry of Finance, Department of Revenue,  
5<sup>th</sup> Floor, Hudco Vishala Building,  
Bhikaji Cama Place, R.K. Puram,  
New Delhi - 110022.

Attn : Shri Ravish Kumar, Under Secretary (Ad.III.A)

Sir,

**Sub: O.A. No. 291/105/2015 in case of Shri Heera Lal & Ors. in Hon'ble CAT, Jaipur Bench – reg.**

On the above cited subject, please refer to this office letter of even number 810 dated 14.06.2024 with reference to Board's letter F.No. A.32022/30/2015-Ad.IIIA dated 12.03.2024 wherein this office has been requested to take necessary action in the matter as per Board's instructions contained in the letter F.No. A.32022/30/2015-Ad.IIIA dated 06.03.2024.

2. The Board vide letter F.No. A.32022/30/2015-Ad.IIIA dated 06.03.2024 has withdrawn its earlier letter F.No. A-12018/06/2012-Ad.III B 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 arised 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.

3. In compliance of directions of the Board vide aforesaid letter dated 06.03.2024, matter of conduction of review DPCs in Jaipur Zone for promotion from the grade of Hawaldar to LDC and consequential promotion in other cadres in the hierarchy viz. Hawaldar/LDC to Tax Assistant and Tax Assistant to Executive Assistant has been examined. Prima facie 10 DPCs for promotion in various cadres would be required to be reviewed. For filling up the PR quota vacancies in the grade of LDC which arised 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, this office is proposing to review the DPC held on 21.01.2015

New Central Revenue Building, Statue Circle, C-Scheme, Jaipur – 302005 (Raj.)

Phone: 0141-2385155; Fax: 0141-2385130, E-Mail: [ccu-cexjpr@nic.in](mailto:ccu-cexjpr@nic.in),

Website: [www.cgstjaipur.gov.in](http://www.cgstjaipur.gov.in), Twitter Handle : @CGSTJAIPURZONE

which was held for filling up the vacancies for the vacancy year 2014-15. In the proposed review DPC, the applicants of the subject OA will also be considered for promotion to the grade of LDC.

4. The facts in the Para 3 above were brought into the notice of the Government Counsel defending the subject OA.

5. The Hon'ble CAT, Jaipur Bench vide order dated 18.05.2024, certified copy issued on 03.07.2024, has disposed of the OA. A copy of the Order Sheet dated 18.05.2024 of the Tribunal is enclosed. The Tribunal has observed that the respondents are processing the selection process. The Tribunal has directed to decide the pending representations (collectively) of the applicants keeping in view the grounds raised therein within four weeks from the date of receipt of a certified copy of the order and communicate the same to the applicants within two weeks, thereafter.

6. However, the representations submitted by the officers (including the applicants of present O.A.) in the matter were already disposed off and communicated to the officers through respective Commissionerates vide this office letter dated 21.04.2015. The same was mentioned in the counter reply to the O.A. and letter dated 21.04.2015 was annexed as an Annexure.

7. This office vide aforesaid letter dated 14.06.2024 has sought Board's guidance to conduct review DPCs. Para 7 & 10 of the letter dated 14.06.2024 refers in the matter.

8. In view of the above, it is requested to please provide the requisite guidance in the matter so that process for conducting Review DPCs in the matter may be initiated and applicants may be informed in compliance of the directions of the Tribunal.

Encl: As above.

Yours faithfully,

*Babneet Tuli*  
16/07/24

(Babneet Tuli)  
Additional Commissioner

**(By Mail)**

F.No.A.32022/30/2015-Ad.IIIA  
 भारत सरकार/Government of India  
 वित्त मंत्रालय/Ministry of Finance  
 राजस्व विभाग/Department of Revenue  
 केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड/Central Board of Indirect Taxes & Customs  
 \*\*\*\*\*

5वीं मंजिल, हुडको विशाला बिल्डिंग,  
 5th Floor, Hudco Vishala Building,  
 भीकाजी कामा प्लेस, आर.के. पुरम,  
 Bhikaji Cama Place, R.K. Puram,  
 नई दिल्ली, जुलाई, 2024  
 New Delhi, July, 2024

सेवा मे/To,  
 मुख्य आयुक्त, सीजीएसटी एवं सीमा शुल्क,  
 The Chief Commissioner of CGST & Customs,  
 नया केंद्रीय राजस्व भवन, मूर्ति मंडल, सी-स्कीम, जयपुर,  
 New Central Revenue Building, Statue Circle, C-Scheme, Jaipur.

E-mail: ccu-cexjpr@nic.in

**विषय:** माननीय कैट, जयपुर पीठ में श्री हीरा लाल एवं अन्य के मामले में ओए संख्या 291/105/2015 - के संबंध में

**Subject:** OA No. 291/105/2015 in case of Shri Heera Lal & Ors. in Hon'ble CAT, Jaipur bench.

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महोदय/Sir,

मुझे उपर्युक्त विषय पर आपके कार्यालय पत्र दिनांक 14.06.2024 का संदर्भ लेने का निर्देश दिया गया है।

I am directed to refer to your office letter dated 14.06.2024 on the above-mentioned subject.

2 इस मामले में, बोर्ड की नीति स्पष्ट है और इस संबंध में जारी डीओपीटी दिशानिर्देशों के अनुसार है। इसलिए, विकेंद्रीकृत कैडर से संबंधित मुद्दा होने के कारण, जिसमें सीसीए निर्णय लेने के लिए सक्षम प्राधिकारी है, अनुरोध है कि आप बोर्ड के निर्देशों और डीपीसी पर जारी डीओपीटी दिशानिर्देशों दिनांक 10.04.1989 (प्रतिलिपि संलग्न) और 22.07.2024 (प्रतिलिपि संलग्न) के अनुसार उचित कार्रवाई करें।

In this matter, the Board policy is clear and as per the DoPT guidelines issued in this regard. Hence, being the issue related to decentralized cadre in which the CCA is competent authority to take decision, it is requested to take appropriate action as per Board's instructions & the DoP&T guidelines on DPC issued vide DoPT's OM dated 10.04.1989 (Copy enclosed) and 22.07.2024 (Copy enclosed).

3. यह सक्षम प्राधिकारी के अनुमोदन से जारी किया गया है।  
 This issues with the approval of competent authority.

भवदीय,

Signed by Ravish Kumar

Date: 31-07-2024 15:07:19

(रविश कुमार)  
 अवर सचिव, भारत सरकार

Email: [usad3-rev@gov.in](mailto:usad3-rev@gov.in)