

Information Sought : Kindly provide the minutes of the DPC of EA for Vacancy year 2022, 2023 and 2024 exclude APAR and Vigilance

Information Provided:

“Copies of required documents viz. Minutes of Meeting of DPC/Review DPC dated 29.12.2021, 27.07.2022, 30.12.2022 & 16.05.2023 for promotion to the grade of Executive Assistant from Tax Assistant for vacancy year 2022, containing total 36 pages are enclosed herewith. Further, no DPC had been held for the vacancy year 2023 & 2024 for promotion to the grade of Executive Assistant in CGST & CX Jaipur Zone, Jaipur.”

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**OFFICE OF THE CHIEF COMMISSIONER,
CGST & CENTRAL EXCISE (JZ): JAIPUR
(CADRE CONTROL UNIT)**

MINUTES OF THE OF DPC HELD ON 29.12.2021 FOR REGULAR PROMOTION TO THE GRADE OF EXECUTIVE ASSISTANT, GROUP 'B' NON GAZETTED IN THE PAY SCALE / BAND OF RS. 9300-34800 WITH CORRESPONDING GRADE PAY OF Rs. 4200 IN PB-2 (REVISED AS LEVEL - 6 IN THE PAY BAND / SCALE OF Rs. 35400-112400) FROM AMONGST TAX ASSISTANTS, GROUP 'C' IN THE PAY SCALE/BAND OF (RS. 5200-20200 GRADE PAY RS. 2400/- PB-1) (REVISED AS LEVEL-4 IN THE PAY MATRIX OF RS. 25500-81100) FOR FILLING UP 52 EXISTING VACANCIES (40 UR + 8 SC + 4 ST) FOR THE PANEL YEAR 2022 (01.01.2022 TO 31.12.2022).

Present:

(S/SHRI/MS)

- | | | | |
|----|--|-------|----------|
| 1. | MAHENDRA PAL,
COMMISSIONER,
CGST & C. EX. COMMISSIONERATE,
JAIPUR | ----- | CHAIRMAN |
| 2. | SHASHI PANWAR
JOINT COMMISSIONER (P&V)
O/o THE CHIEF COMMISSIONER
CGST & CE(JZ) JAIPUR | ----- | MEMBER |
| 3. | PARUL SINGHAL,
DEPUTY COMMISSIONER,
CUSTOMS COMMISSIONERATE,
JAIPUR | ----- | MEMBER |

This DPC has been informed vide self contained note that an advance select panel is to be prepared for regular promotion to the grade of Executive Assistant, Group 'B' Non-Gazetted for the panel/vacancy year 2022 (01.01.2022 to 31.12.2022) for filling up 52 existing vacancies (40 UR + 8 SC + 4 ST) from amongst Tax Assistants, Group 'C'.

2. As per Post Based Roster, the category-wise position in the grade of Executive Assistant, Group 'B' Non Gazetted for the panel/vacancy year 2022 is as under :-

Category	Posts Earmarked	Working	(-) Shortfall / (+) Excess
Unreserved	45	5	(-) 40
SC	8	0	(-) 8
ST	4	0	(-) 4
Total	57	5	(-) 52

In view of the above, out of 52 vacancies in the grade of Executive Assistant, Group 'B' (Non-Gazetted), 40 vacancies are unreserved, 8 are reserved for the SC category and 4 are reserved for the ST category.

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3.1 As per Recruitment Rules forwarded by the Ministry under letter F.No. A.12018/01/2012.AD.III.B dated 15.10.2015, the post of Executive Assistant, Group 'B' (Non -Gazetted) is to be filled up by **selection method** and Tax Assistants with 10 years regular service and have passed the departmental examination as specified by the competent authority from time to time as on 01.01.2022 are eligible for consideration of promotion to the grade of Executive Assistant (Group 'B' Non Gazetted).

4.1 In terms of para 5(ii) of DOPT's said O.M. No. 22011/4/2013-Estt. (D) dated 08.05.2017, the crucial date of eligibility is 1st January, 2022 for the Vacancy year 2022.

4.2 It has been informed that Shri Ved Prakash, Tax Assistant had joined in the grade of Tax Assistant on 02.01.2012 (Monday) and is completing 10 years of regular service in the grade of Tax Assistant on 01.01.2022. As he is completing 10 years of regular service as on 01.01.2022 and passed the Departmental Examination for promotion to the grade of Executive Assistant, therefore, he is eligible for consideration for promotion to the grade of Executive Assistant against the vacancies for the vacancy year 2022. Further, the Ministry of Finance, Department of Expenditure, Implementation Cell, vide Office Memorandum F.No. 1/1/2008-ID dated 13.03.2009 had clarified that in the normal course, if a Government servant was to join post in a grade pay on appointment/promotion on 1st of January of a year, but he could not join the post only because 1st of January of the year happened to be a Sunday or gazetted holiday, the Government servants who join posts on 1st working day of the year will be treated to have completed 6 months of service on 1st of July of that year for the purpose of granting them annual increment on that day. Being gazetted holiday (Sunday) on 01.01.2012, Shri Ved Prakash, Tax Assistant had joined as on 02.01.2012 (Monday), therefore, keeping in mind the same analogy as clarified vide said O.M. dated 13.03.2019 for grant of Increment, he has been taken into consideration for promotion to the grade of Executive Assistant.

5.1. In terms of para 7 (g) of DOPT's OM No. 22011/4/2007-Estt (D) dated 28.04.2014 readwith para 13 of the DPC guidelines, in accessing the suitability of the officer on whom a penalty has been imposed, the DPC will take into account the circumstances leading to the imposition of the penalty and decided whether in the light of general service record of the officer and fact of imposition of penalty, the officer should be considered for promotion. The DPC, after due consideration, has authority to assess the officer as 'unfit' for promotion. However, where the DPC considers that despite the penalty the officer is suitable for promotion, the officer will be actually promoted only after the currency of penalty is over.

5.2 The Principal Commissioner, CGST Jaipur vide order dated 09.10.2019 had imposed upon a penalty to Shri Vikas Chandra Ray, Inspector reducing his post to Tax Assistant, until he is found fit for promotion, after a period of three years. In view of above, he is under penalty period till 08.10.2022. However, counting his past service of Tax Assistant before his promotion to the grade of Inspector, he has completed requisite 10 years regular service as Tax Assistant and has passed the departmental examination as on 01.01.2022. Since, his penalty period is to be expired on 08.10.2022, therefore, he has been taken into consideration for promotion to the grade of Executive Assistant for the panel/vacancy year 2022.

6. As per the instructions contained in the DOPT's O.M. No.22011/2/2002-Estt(D) dated 06.01.2006 regarding size of zone of consideration for promotion by 'Selection' method, the normal zone of consideration for filling up 52 regular vacancies is 81. However, only 2 eligible Tax Assistant who are completing 10 years of regular service in the grade of Tax Assistant and have passed the departmental examination as on 01.01.2022 are available in the normal zone as

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29/12/2021

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well as extended zone of consideration. Hence, a consideration list of 2 Tax Assistants has been prepared.

7 As per DoPT's said O.M. dated 08.05.2017, the APARs for five years i.e. 2019-2020, 2018-19, 2017-2018, 2016-2017 and 2015-2016, are to be considered for promotion to the grade of Executive Assistant against the vacancies for the vacancy year 2022.

8. The DoP&T, New Delhi vide its OM No. 22011/5/86-Estt.(D) dated 20.06.1989 and corrigendum dated 13.07.1989 has issued guidelines for DPCs.

- In term of para 6.2.1 (a) of the DPC guidelines, the DPC should consider CRs for equal number of years in respect of all officers consideration for promotion subject to (c) below.

- In term of para 6.2.1 (b) of the DPC guidelines, the DPC should assess the suitability of the employees for promotion on the basis of their service record and when particular reference to the CRs for the five preceding years irrespective of the qualifying service prescribed in the service/Recruitment Rules.

- In term of para 6.2.1 (c) of the DPC guidelines, where one or more CRs have not been written for any reason during the relevant period, the DPC should consider the CRs of the years preceding the period in question.

- In term of para 6.2.1 (e) of the DPC guidelines, the DPC should not be guided merely by the overall grading, if any, that may be recorded in the CRs but should make its own assessment on the basis of the entries in the CRs, because it has been noticed that sometimes the overall grading in CR may be inconsistent with the grading under various parameters or attributes.

9. In terms of para 3.4 of DOPT's O.M. No.35034/7/97-Estt.(D) dated 08.02.2002, the bench mark for promotion in selection posts below the pre-revised pay scale of Rs. 12000-16500 (Revised as Rs. 15600-39100 + Grade Pay of Rs. 7600 and further revised as Level-12 in Pay Matrix Rs. 78800-209200), is 'Good' and the DPC shall grade the officer as 'Fit' or 'Unfit' only w.r.t. the bench mark of 'Good' only. Those who are graded as 'Fit' shall be included in the select panel prepared by the DPC in order of their inter-se-seniority in the feeder grade. Accordingly, the criterion adopted by the DPC for making selection, the candidates whose grading in all 5 ACRs are at least 'Good' without any adverse remarks, are to be graded as 'Fit'. The candidates whose grading are less than 'Good' in these 5 ACRs or with any adverse remarks in any ACR(s), are to be graded as 'Unfit' for regular promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted). Further, the candidate who is undergoing the penalty period has been graded as 'Unfit' after taken into account the circumstances leading to the imposition of the penalty and general service record of the officer.

10. The recommendations of the DPC for regular promotion to the grade of Executive Assistant, Group 'B' Non Gazetted for filling up 52 regular vacancies (40 Unreserved + 8 SC + 4 ST) for the vacancy year 2022, are as under:

S. No	Name of Tax Assistants S/Shri	Category	Date of Birth	Recommendations of the DPC
1.	Vikas Chand Ray	OBC	16.09.1973	UNFIT (due to under penalty period)
2.	Ved Prakash	OBC	15.07.1984	FIT

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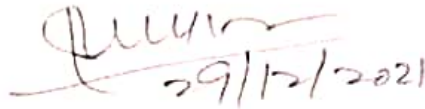
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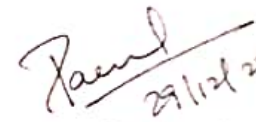
On the basis of the above recommendations, the following select panel is drawn for promotion to the grade of Executive Assistant, Group 'B' Non Gazetted for filling up 1 unreserved vacancy against the 52 regular vacancies (40 Unreserved + 8 SC + 4 ST) for the vacancy year 2022, is as under:

S. No	Name of Tax Assistant	Category	Date of Birth
1.	Shri Ved Prakash	OBC	15.07.1984


29/12/2021

(MAHENDRA PAL)
COMMISSIONER
CGST & CE COMMISSIONERATE,
JAIPUR
CHAIRMAN


29/12/2021
(SHASHI PANWAR)
JOINT COMMISSONER (P&V)
O/o THE CHIEF COMMISSIONER
CGST & CE(JZ) JAIPUR,
MEMBER


29/12/2021
(PARUL SINGHAL)
DEPUTY COMMISSIONER
CUSTOMS COMMISSIONERATE
JAIPUR
MEMBER

OFFICE OF THE PRINCIPAL COMMISSIONER,
CGST & CENTRAL EXCISE, JAIPUR
(CADRE CONTROL UNIT)

MINUTES OF THE REVIEW DEPARTMENTAL PROMOTION COMMITTEE HELD ON 27.07.2022 IN RESPECT OF DPC HELD ON 29.12.2021 FOR REGULAR PROMOTION TO THE GRADE OF EXECUTIVE ASSISTANT, GROUP 'B' NON GAZETTED IN THE PAY SCALE / BAND OF RS. 9300-34800 WITH CORRESPONDING GRADE PAY OF Rs. 4200 IN PB-2 (REVISED AS LEVEL - 6 IN THE PAY BAND / SCALE OF Rs. 35400-112400) FROM AMONGST TAX ASSISTANTS, GROUP 'C' IN THE PAY SCALE/BAND OF (RS. 5200-20200 GRADE PAY RS. 2400/- PB-1) (REVISED AS LEVEL-4 IN THE PAY MATRIX OF RS. 25500-81100) FOR FILLING UP 52 EXISTING VACANCIES (40 UR + 8 SC + 4 ST) FOR THE PANEL YEAR 2022 (01.01.2022 TO 31.12.2022).

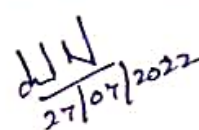
Present:

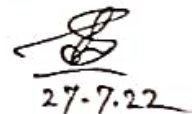
- (S/SHIRI/MS)
- | | | | |
|----|---|-------|----------|
| 1. | C.P. GOYAL,
PRINCIPAL COMMISSIONER,
CGST & C. EX.
COMMISSIONERATE, JAIPUR | ----- | CHAIRMAN |
| 2. | SHASHI PANWAR
JOINT COMMISSIONER (P&V)
O/o THE CHIEF COMMISSIONER
CGST & CE(JZ) JAIPUR | ----- | MEMBER |
| 3. | S. L. PAREVA,
ASSISTANT COMMISSIONER,
AUDIT COMMISSIONERATE,
JAIPUR | ----- | MEMBER |

This DPC has been informed vide self contained that in terms of the DOPT's O.M No. 22011/4/2013-Estt. (D) dated 08.05.2017, a Departmental Promotion Committee was held on 29.12.2021 for preparation of an advance select panel for regular promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) from amongst Tax Assistants, Group 'C' for filling up 52 existing vacancies (40 UR + 8 SC + 4 ST) for the panel/vacancy year 2022 (01.01.2022 to 31.12.2022). In terms of the said O.M. dated 08.05.2017, the crucial date for determining the eligibility for promotion, is 01.01.2022 for the vacancy year 2022.

2. As per Recruitment Rules forwarded by the Ministry under letter F.No. A.12018/01/2012.AD.III.B dated 15.10.2015, the post of Executive Assistant, Group 'B' (Non -Gazetted) is to be filled up by selection method and Tax Assistants with 10 years regular service and have passed the departmental examination as specified by the competent authority from time to time as on 01.01.2022 are eligible for consideration of promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted).


27/07/2022


27/07/2022


27-7-22

3. As per Post Based Roster, the category-wise position in the grade of Executive Assistant, Group 'B' (Non Gazetted) for the panel/vacancy year 2022 is as under -

Category	Posts Earmarked	Working	(-) Shortfall / (+) Excess
Unreserved	45	5	(-) 40
SC	8	0	(-) 8
ST	4	0	(-) 4
Total	57	5	(-) 52

In view of the above, out of 52 vacancies in the grade of Executive Assistant, Group 'B' (Non-Gazetted), 40 vacancies were unreserved, 8 were reserved for the SC category and 4 were reserved for the ST category.

4. Only 2 Tax Assistants namely S/Shri Ved Prakash and Vikas Chandra Ray who were completing the requisite 10 years regular service in the grade of Tax Assistant and passed the departmental examination for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) as on 01.01.2022, were considered for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) by the said DPC held on 29.12.2021 for the vacancy year 2022.

5. In terms of para 3.4 of DOPT's O.M. No.35034/7/97-Estt.(D) dated 08.02.2002, the bench mark for promotion in selection posts below the pre-revised pay scale of Rs. 12000-16500 (Revised as Rs. 15600-39100 + Grade Pay of Rs. 7600 and further revised as Level-12 in Pay Matrix Rs. 78800-209200), is 'Good' and the DPC shall grade the officer as 'Fit' or 'Unfit' only w.r.t. the bench mark of 'Good' only. Those who are graded as 'Fit' shall be included in the select panel prepared by the DPC in order of their inter-se-seniority in the feeder grade.

6. As per O.M. DoPT's said O.M. dated 08.05.2017, the APARs for five years upto 2019-2020, were considered/assessed by the said DPC dated 29.12.2021 for promotion to the grade of Executive Assistant against the vacancies for the vacancy year 2022.

7. In terms of para 7 (g) of DOPT's OM No. 22011/4/2007-Estt (D) dated 28.04.2014 readwith para 13 of the DPC guidelines, in accessing the suitability of the officer on whom a penalty has been imposed, the DPC will take into account the circumstances leading to the imposition of the penalty and decided whether in the light of general service record of the officer and fact of imposition of penalty, the officer should be considered for promotion. The DPC, after due consideration, has authority to assess the officer as 'unfit' for promotion. However, where the DPC considers that despite the penalty the officer is suitable for promotion, the officer will be actually promoted only after the currency of penalty is over.

As per para 7 (i) of the said DoPT's O.M. dated 28.04.2014, while there is no illegality in denying promotion during the currency of the penalty, denying promotion in such cases after the period of penalty is over would be in violation of the provisions of Article 20 of the Constitution.

8.1 The Superintendent (Vig.) CCO, Jaipur vide letter dated 27.12.2021 had submitted vigilance clearance certificate in respect of Tax Assistants who were considered by the said DPC held on 29.12.2021 for promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted). In terms of DOPT's O.M. No. 22011/4/2013-Estt. (D) dated 28.01.2015, penalty statement for last ten years in

27/07/2022

27/07/2022

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respect of the candidates, was also provided by the Superintendent (Vig.), CCO, Jaipur.

8.2 As per the aforesaid vigilance clearance/penalty statement provided by the Superintendent (Vig), CCO, Jaipur, Shri Vikas Chandra Ray, Inspector had been imposed upon a major penalty reducing his post to Tax Assistant, until he is found fit for promotion, after a period of three years, vide Order dated 09.10.2019. In view of above, he was under penalty period till 08.10.2022. Since, his penalty period was to be expired on 08.10.2022, therefore, he was eligible for consideration for promotion to the grade of Executive Assistant for the panel/vacancy year 2022.

9. The DPC held on 29.12.2021 had adopted the criteria for selection for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) that **"the candidates whose grading in all 5 ACRs are at least 'Good' without any adverse remarks, are to be graded as 'Fit'**. The candidates whose grading are less than 'Good' in these 5 ACRs or with any adverse remarks in any ACR(s), are to be graded as **'Unfit'** for regular promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted). Further, the candidate who is undergoing the penalty period has been graded as **'Unfit'** after taken into account the circumstances leading to the imposition of the penalty and general service record of the officer."

10 (i) Shri Vikas Chandra Ray, Tax Assistant was undergoing penalty period till 08.10.2022, therefore, he was found 'unfit' by the said DPC held on 29.12.2021 for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted).

10(ii) Shri Ved Prakash, Tax Assistant who was junior to Shri Vikas Chandra Ray, Tax Assistant and selected for promotion to the grade of Executive Assistant, Group, 'B' (Non-Gazetted) by the said DPC held on 29.12.2021, has been promoted to the grade of Executive Assistant, Group, 'B' (Non-Gazetted) vide this office Estt. Order No. 144/2021 dated 31.12.2021. On the said promotion, he joined as Executive Assistant, Group 'B' (Non-Gazetted) on 01.01.2022.

11. Shri Vikas Chandra Ray, Tax Assistant had made an Appeal dated 13.11.2019 addressed to the Chief Commissioner, CGST & CX, Jaipur against the major penalty imposed upon him vide Order dated 09.10.2019. The said appeal dated 13.11.2019 has been decided by the Chief Commissioner, CGST & CX, Jaipur vide Order in Appeal dated 06.04.2022, whereby the penalty imposed vide Order dated 09.10.2019 has been modified and reduced from 'three years' to 'two years'. **As a result, his period of penalty expired on 08.10.2021 instead of 08.10.2022.**

12 (i) 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 said para that these instances are not exhaustive but only illustrative.

27/07/2022

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27/7.22

12 (ii) Further, as per para 18.4.3 regarding review DPC, on promotion, the pay of such officer 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.

13. The case of Shri Vikas Chandra Ray, Tax Assistant was examined and it has been found that although the circumstances of the present case are not specifically covered in any of the aforesaid 5 illustrations but as the penalty period in the case of Shri Vikas Chandra Ray, Tax Assistant has been expired on 08.10.2021 i.e. before the date of DPC held on 29.12.2021 for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) for filling up the vacancies for the vacancy year 2022, therefore, it has been decided that case of Shri Vikas Chandra Ray, Tax Assistant may be considered for promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted) by holding review DPC in respect of impugned DPC dated 29.12.2021 for the vacancy year 2022 whereby his junior namely Shri Ved Prakash, Tax Assistant was promoted to the grade of Executive Assistant and Group 'B' (Non Gazetted).

14. The DoP&T, New Delhi vide its OM No. 22011/5/86-Estt.(D) dated 10.04.1989 issued guidelines for DPCs, as under :

- In term of para 6.2.1 (a) of the DPC guidelines, the DPC should consider CRs for equal number of years in respect of all officers consideration for promotion subject to (c) below.

- In term of para 6.2.1 (b) of the DPC guidelines, the DPC should assess the suitability of the employees for promotion on the basis of their service record and when particular reference to the CRs for the five preceding years irrespective of the qualifying service prescribed in the service/Recruitment Rules.

- In term of para 6.2.1 (c) of the DPC guidelines, where one or more CRs have not been written for any reason during the relevant period, the DPC should consider the CRs of the years preceding the period in question.

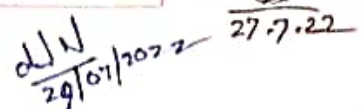
- In term of para 6.2.1 (e) of the DPC guidelines, the DPC should not be guided merely by the overall grading, if any, that may be recorded in the CRs but should make its own assessment on the basis of the entries in the CRs, because it has been noticed that sometimes the overall grading in CR may be inconsistent with the grading under various parameters or attributes.

15. Therefore, in terms of provisions contained in paras 18.1 & 18.4.3 of DPC guidelines, the case of Shri Vikas Chandra Ray, Tax Assistant for grant of promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) for the vacancy year 2022 has been considered by the Review DPC.

16. On the basis of the same criteria adopted by the DPC dated 29.12.2021, the recommendations of the DPC in respect of Shri Vikas Chandra Ray, Tax Assistant for grant of notional promotion to the grade of Executive Assistant, Group 'B' Non Gazetted w.e.f. 01.01.2022 when his junior namely Shri Ved Prakash, Tax Assistant had joined as Executive Assistant, Group 'B' (Non-Gazetted) on promotion after selection by the DPC held on 29.12.2021 for filling up the vacancies for the vacancy year 2022 for selection for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted), are as under:

S. No	Name of Tax Assistants	Category	Date of Birth	Recommendations of the DPC
1.	Shri Vikas Chandra Ray	OBC	16.09.1973	FIT


27/07/2022



29/07/2022 27.7.22


On the basis of the above recommendations, the following select panel is drawn for promotion to the grade of Executive Assistant. Group 'B' (Non Gazetted) for the vacancy year 2022, is as under:

S. No	Name of Tax Assistant	Category	Date of Birth
1.	Shri Vikas Chandra Ray	OBC	16.09.1973

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27/07/2022

(C. P. GOYAL)
PRINCIPAL COMMISSIONER
CGST & CE COMMISSIONERATE, JAIPUR
CHAIRMAN


27/07/2022
(SHASHI PANWAR)
JOINT COMMISSIONER (P&V)
O/o THE CHIEF COMMISSIONER
CGST & CE(JZ) JAIPUR,
MEMBER


27.7.22
(S.L. PAREVA)
ASSISTANT COMMISSIONER
AUDIT COMMISSIONERATE,
JAIPUR
MEMBER

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OFFICE OF THE PRINCIPAL COMMISSIONER**CGST AND CENTRAL EXCISE, JAIPUR**
(CADRE CONTROL UNIT)

MINUTES OF THE OF DPC HELD ON 30.12.2022 FOR REGULAR PROMOTION TO THE GRADE OF EXECUTIVE ASSISTANT, GROUP 'B' NON GAZETTED IN THE PAY SCALE / BAND OF RS. 9300-34800 WITH CORRESPONDING GRADE PAY OF Rs. 4200 IN PB-2 (REVISED AS LEVEL - 6 IN THE PAY BAND / SCALE OF Rs. 35400-112400) FROM AMONGST TAX ASSISTANTS, GROUP 'C' IN THE PAY SCALE/BAND OF (RS. 5200-20200 GRADE PAY RS. 2400/- PB-1) (REVISED AS LEVEL-4 IN THE PAY MATRIX OF RS. 25500-81100) FOR FILLING UP 83 EXISTING VACANCIES (65 UR + 12 SC + 6 ST) FOR THE PANEL/VACANCY YEAR 2022 (01.01.2022 TO 31.12.2022).

Present:

- | | | | |
|----|--|-------|----------|
| | (S/SHRI) | | |
| 1. | CHANDRA PRAKASH GOYAL,
PRINCIPAL COMMISSIONER,
CGST & C. EX. COMMISSIONERATE,
JAIPUR | ----- | CHAIRMAN |
| 2. | MUKESH KATARIA
JOINT COMMISSIONER
CGST & C. EX. COMMISSIONERATE,
JAIPUR | ----- | MEMBER |
| 3. | BHAGWAN SAHAI MEENA,
ASSISTANT COMMISSIONER,
AUDIT COMMISSIONERATE,
JAIPUR | ----- | MEMBER |

This DPC has been informed vide self contained note that in terms of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi's letter F.No. A.12018/01/2012.Ad.III.B dated 29.12.2022, a select panel is to be prepared for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) for filling up the vacancies for the vacaney year 2022.

2.1 The Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise and Customs (Now Central Board of Indirect Taxes and Customs), New Delhi vide letter F.No. A-12018/01/2012.Ad.III.A dated 15.10.2015 had forwarded the Recruitment Rules of Executive Assistant, Group 'B' (Non-Gazetted), 2015 notified in the Gazette of India on 28.09.2015 vide GSR 741 (E).

2.2 As per the aforesaid Recruitment Rules of Executive Assistant, Group 'B' (Non-Gazetted), Tax Assistants with 10 years regular service and have passed the

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30/12/2022

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30/12/22

29/12
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departmental examination as specified by the competent authority from time to time, are eligible for consideration for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted). Further, as per Note 1 of column (11) of the said Recruitment Rules of Executive Assistant, when juniors who have completed their qualifying service are being considered for promotions then seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.

2. The DGHRD, New Delhi vide email dated 21.07.2022 regarding **One Time Relaxation in Recruitment Rules for the post of Executive Assistant under Central Board of Indirect Taxes and Customs (CBIC) field formations**, had sought a list of only those Tax Assistants who were in service in the Department as Tax Assistant as on 28.09.2015. It was also stated vide aforesaid email dated 21.07.2022 that date of appointment should be initial date of appointment as Tax Assistant, irrespective of Inter Commissionerate Transfer (ICT) and date of initial appointment in Tax Assistant should be indicated by the CCA in which the Tax Assistant under ICT is currently posted. The required information was provided to the DGHRD, New Delhi vide this office letter F.No. II-3(12)CCU/JZ/2022/626 dated 22.07.2022.

3.1 The Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi vide letter F.No. A-12018/01/2012.Ad.III.B dated 29.12.2022 in continuation of its earlier letter dated 23.12.2022, has stated that the approval of Competent Authority has now been accorded to consider those **Tax Assistants who were in position as on the date of notification of Recruitment Rules of Executive Assistant in 2015 i.e. 28.09.2015 and who have completed more than 6 years of regular service as on 01.01.2022**, for filling up vacancies of Executive Assistant during the vacancy year 2022, as approved by DoP&T and UPSC.

The Board vide aforesaid letter dated 29.12.2022 has further stated to implement the **one-time relaxation** in qualifying service for promotion from Tax Assistant to Executive Assistant as per above relaxation in qualifying service in the existing Recruitment Rules of Executive Assistant notified vide G.S.R. 741 (E) dated 28.09.2015 and amended vide G.S.R. 135(E) dated 17.02.2017 and G.S.R. 657 (E) dated 26.08.2022, as applicable.

3.2 As per the specific directions of the Board vide aforesaid letter dated 29.12.2022, only those officers who were working as Tax Assistant as on 28.09.2015 (i.e. date of notification of Recruitment Rules of Executive Assistant, Group 'B', Non - Gazetted, 2015 in the Gazette of India) and have completed more than 6 years of regular service as on 01.01.2022, are eligible for consideration for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) for filling up the vacancies for the vacancy year 2022, as approved by the DoPT and UPSC.

3.3 There are 83 vacancies in the grade of Executive Assistant, Group 'B' (Non-Gazetted) for the vacancy year 2022 in this zone. Presently, 23 such officers who were working as Tax Assistant as on 28.09.2015, completed more than 6 years of regular service as on 01.01.2022 and have passed the departmental examination, are eligible for consideration for promotion to the grade of Executive

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Assistant, Group 'B' (Non-Gazetted) for filling up the vacancies for the vacancy year 2022. Out of the aforesaid 23 Tax Assistants, 7 Tax Assistants had joined in this zone on Inter Commissionerate (ICT) basis from other zones in terms of the Board's instructions contained in letter F.No. A-22015/23/2011-Ad.IV.A dated 27.10.2011. As per Para.2 (ii) of the aforesaid letter dated 27.10.2011, the transferee will be placed below all officers appointed regularly to that post/grade on the date of his/her appointment on transfer basis in terms of Para 3.5 of DoPT's O.M. dated 03.07.1986. In other words, such a transferee will be junior to those regularly appointed officers prior to his/her transfer. However, such transferred officer will retain his/her eligibility of the parent Commissionerate for his/her promotion to the next higher grade etc.

3.4 In terms of the Board's aforesaid letter dated 27.10.2011, the services rendered by the said 7 ICT Tax Assistants in their parent zones, are to be counted for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted). The details of said ICT Tax Assistants, are as under :-

Sl. No	Sl. No. of seniority list of Tax Assistant issued as on 30.06.22	Name of the Tax Assistant S/Shri/Ms.	Category	Date of Birth	Parent Zone	Date of joining as Tax Assistant in parent zone	Date of joining as Tax Assistant in Jaipur Zone on ICT	Date of passing the departmental Examination
1	2	3	4	5	6	7	8	9
1.	49	Neeraj Kumar Agrawal	Gen (PH-OH)	01.07.89	Vishakhapatnam	19.05.14	26.09.16	11.01.16
2.	50	Amit Verma	SC	04.01.90	Vishakhapatnam	19.03.14	03.10.16	11.01.16
3.	51	Subhash Banshiwal	SC	07.08.87	Mumbai	04.02.14	03.10.16	22.04.16
4.	52	Dillip Kumar	SC	16.06.86	Mumbai	19.02.14	03.10.16	19.10.16
5.	53	Mahesh Kumar Choudhary	OBC	25.12.86	Mumbai	09.10.12	13.10.16	06.04.15
6.	54	Ms. Chhoti Bai Meena	ST	02.07.88	Pune	04.03.14	13.10.16	03.10.16
7.	68	Ram Kishan Meena	ST (PH-OH)	02.01.91	Bangalore	27.03.14	22.01.18	27.10.15

4. As per Post Based Roster, the category-wise position in the grade of Executive Assistant, Group 'B' Non Gazetted for filling up 83 vacancies for the panel/vacancy year 2022 is as under :-

Category	Posts Earmarked	Working	Vacancies
Unreserved	67	2	65
SC	12	0	12
ST	6	0	6
Total	85	2	83

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In view of the above, out of 83 vacancies in the grade of Executive Assistant, Group 'B' (Non-Gazetted), 65 vacancies are unreserved, 12 are reserved for the SC category and 6 are reserved for the ST category.

5.1 As per DoP&T's O.M. No. 36012/11/2016-Estt. (Res.), dated 30.09.2016, till such time that the SLP(s) are decided by the Hon'ble Supreme Court, while considering promotion, the DOPT O.M. dated 10.08.2010 and Railway Board circular dated 14.09.2010 regarding reservation in promotion – **Treatment of SC/ST candidates promoted on their own merit are not to be relied upon.**

5.2 The then Chief Commissioner, GST & Central Excise, Jaipur Zone, Jaipur has decided on 20.03.2017 on Note Sheet Page No. VIII-IX of F.No. II-3(6) CCU/JZ/2010/Pt., to the effect that the promotions may be effected keeping in view the Board's clarification in terms of DOPT's OM dated 30.09.2016 by not relying on the DoP&T O.M. No. 36012/45/2005-Estt. (Res.) dated 10.08.2010 and reservation in normal course may be provided. In other words, the SC/ST candidates appointed by promotion on their own merit and seniority are to be adjusted against the reserved points of reservation roster. The further promotions will be provided subject to the outcome of the SLP(s) / Contempt Petition and decision taken by the DoP&T in the matter. Accordingly, the CBEC has been informed vide this office letter C.No. II-3(6) CCU/JZ/2010/Pt./5999-6000 dated 29.03.2017.

5.3 The DoPT vide O.M No. 36012/16/2019-Estt. (Res.) dated 12.04.2022 has issued the instructions (regarding Reservation in promotions – procedure to be followed prior to effecting reservation in the matter of promotions by all departments of the Central Government) in pursuance of judgement dated 28.01.2022 of the **Hon'ble Supreme Court** of India in the case of **Jarnail Singh** and Ors. V Lachmi Narain Gupta and Ors. The para 2 of the said O.M. dated 12.04.2022 is reproduced as under:

“2 In the judgement dated 28.01.2022, the Supreme Court has set out the conditions that are to be satisfied by the Government for the purpose of implementing the policy of reservations in promotions. These conditions are:

- (i) Collection of quantifiable data regarding inadequacy of representation of Scheduled Castes and Scheduled Tribes;
- (ii) Application of this data to each cadre separately; and
- (iii) If a roster exists, the unit for operation of the roster would be the cadre for which the quantifiable data would have to be collected and applied in regard to the filling up of the vacancies in the roster.

This judgement currently holds the field.

1. All the Ministries/Departments are required to ensure that the above conditions are complied with before implementing the policy of reservation in promotions and carrying out any promotions based thereon.
2. For this purpose, all Ministries/Departments are also required to ensure the following:

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- a. In terms of DoPT OM No. 43011/153/2010-Estt (res.) dated 04.01.2013, the Liaison Officer shall ensure that the reservation rosters are strictly maintained as per the instructions/guidelines, laid down in DoPT OM No. 36012/2/96-Estt (Res.), dated 02.07.1997.
 - b. In order to ensure maintenance of efficiency of administration, the DPC shall carefully assess the suitability of the officers, being considered for promotion.
 - c. The appointing authority shall issue the appointment/promotion orders only after satisfying itself that the conditions mentioned in paragraph 2 and sub para (a) & (b) of this paragraph have been fully complied with.
3. Since the *Jarnail Singh* batch of cases is pending in the Supreme Court of India, any promotion order shall be subject to further orders that may be passed by the Supreme Court in the said batch of cases.
 4. All Ministries/Departments are requested to urgently bring these instructions to the notice of all their attached/ subordinate offices as also the Public Sector Undertakings and Statutory Bodies etc. for adherence and strict compliance."

5.4 It is submitted that the reservation rosters for promotions have been maintained as per the instructions/guidelines, laid down in DoPT OM NO. 36012/2/96-Estt. (Res.), dated 02.07.1997. The C&AG vide Circular No. 9/NGE/98 No. 108/NGE. (App.)3/97, dated 23.01.1998 had issued clarification of doubts in DoPT's O.M. No. 36012/2/96-Estt. (RES.), dated 02.07.1997. As per doubt No. 5 of said circular dated 23.01.1998, "own merit" concept is not applicable in promotions.

In view of the aforesaid instructions, if any reserved category candidate is selected for promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted), he/she will be adjusted against the reservation. In case, there is no reserved vacancy and reserved category candidate is selected on the basis of his/her seniority, he/she will, however, get promotion but will be adjusted in future when relevant reserved category vacancy will arise in the grade of Executive Assistant, Group 'B' (Non Gazetted).

6. As per the Recruitment Rules of Executive Assistants, Group 'B' (Non-Gazetted), the post of Executive Assistant is to be filled up by 'Selection' method. As per the instructions contained in the DOPT's O.M. No.22011/2/2002-Estt(D) dated 06.01.2006 regarding size of zone of consideration for promotion by 'Selection' method, the normal zone of consideration for filling up 83 regular vacancies is 128 but only 23 eligible Tax Assistants are available in the normal zone of consideration for promotion to the grade of Executive Assistant. Therefore, 23 eligible Tax Assistants have been taken into consideration for promotion to the grade of Executive Assistant for filling up the vacancies for the vacancy year 2022.

7. The Ministry vide letter F.No. A-10A60/42/2021-Ad.II.B dated 17.06.2022 has forwarded DoPT's OM dated 17.05.2022 issued under F.No. 36012/1/2020-Estt.(Res.II) regarding reservation in promotion to Persons with Benchmark Disabilities (PwBDs). As per the said OM dated 17.05.2022, four percent of

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vacancies for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) shall be reserved for PwBDs.

(ii) As per para 2.2 of the said OM, against the posts identified for each disability, one per cent each shall be reserved for PwBDs under clauses (a), (b) and (c), respectively and one per cent combined, under clauses (d) and (e) below :-

- a. blindness and low vision;
- b. deaf and hard of hearing;
- c. locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;
- d. autism, intellectual disability, specific learning disability and mental illness;
- e. multiple disabilities from amongst persons under clause (a) to (d) including deaf blindness.

(iii) As per para 10.3 ibid, points 1, 26, 51 and 76 of the roster shall be earmarked for PwBDs – one point each for category under (a), (b), (c) of Para 2.2 of said O.M. {as mentioned in para 8 (ii) above}, respectively, and one point for category (d) and (e) conjointly. The Head of establishment shall ensure that vacancies identified at Sl. No. 1, 26, 51 and 76 are earmarked for the respective categories of the PwBD. However, the Head of Department shall decide the placement of the selected candidate in the roster/register. In other words, the category to be appointed first will be decided by the Head of Department based on the functional requirement.

(iv) Being Head of Department, the Principal Commissioner, CGST & Central Excise, Jaipur has decided the placement of candidate of PwBD category for promotion of Tax Assistants to the grade of Executive Assistant, Group 'B' (Non-Gazetted) in following order at Note #10 of e-office file II/(3)/APPT/106/2022-ESTT :-

Sl. No.	Block/Roster Point	PwBDs category
1.	1 st Block – Point No. 01	(a) blindness and low vision
2.	2 nd Block – Point No. 26	(b) deaf and hard of hearing;
3.	3 rd Block – Point No. 51	(c) locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;
4.	4 th Block – Point No. 76	(d) autism, intellectual disability, specific learning disability and mental illness;
5.		(e) multiple disabilities from amongst persons under clause (a) to (d) including deaf blindness.

(v) There are total 83 vacancies in the grade of Executive Assistant for the vacancy year 2022, therefore, as per DoPT's aforesaid OM dated 17.05.2022, 4 vacancies are reserved for the PwBDs for promotion to the grade of Executive Assistant. Since, there are available only 23 eligible Tax Assistants for consideration for promotion to the grade of Executive Assistant for filling up the vacancies for the vacancy year 2022, therefore, out of 83 vacancies, only 23 vacancies of Executive Assistant can be filled up for the vacancy year 2022. As per the Roster prepared for the PwBDs categories, point number 1 to 23 of 1st cycle, are to be utilized for filling up 23 vacancies of Executive Assistant for the

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vacancy year 2022. Out of the aforesaid point number 1 to 23, point number 1 of the said roster, is reserved for the blindness and low vision category (PwBDs). One eligible Tax Assistant belongs to the category of blindness and low vision (PwBDs), is available in the zone of consideration for filling up 1 vacancy reserved for the blindness and low vision category for promotion to the grade of Executive Assistant for the vacancy year 2022.

(vi) As per para 14.1 of DoPT's aforesaid O.M. dated 17.05.2022, persons selected/promoted against the quota of PwBDs have to be placed in the appropriate category viz. SC/ST/OBC/Unreserved, depending upon the category to which they belong in the roster meant for reservation of SCs/STs/OBCs.

9. As per DoPT's O.M. No. 22011/4/2013-Estt. (D) dated 08.05.2017, the APARs for five years i.e. 2019-2020, 2018-19, 2017-2018, 2016-2017 and 2015-2016, have been taken into consideration for promotion to the grade of Executive Assistant against the vacancies for the vacancy year 2022.

10. The DoP&T, New Delhi vide its O.M. No. 22011/5/86-Estt. (D), dated 10.04.1989 issued following guidelines for DPC :

- In term of para 6.2.1 (a) of the DPC guidelines, the DPC should consider CRs for equal number of years in respect of all officers consideration for promotion subject to (c) below.

- In term of para 6.2.1 (b) of the DPC guidelines, the DPC should assess the suitability of the employees for promotion on the basis of their service record and when particular reference to the CRs for the five preceding years irrespective of the qualifying service prescribed in the service/Recruitment Rules.

- In term of para 6.2.1 (c) of the DPC guidelines, where one or more CRs have not been written for any reason during the relevant period, the DPC should consider the CRs of the years preceding the period in question.

- In term of para 6.2.1 (e) of the DPC guidelines, the DPC should not be guided merely by the overall grading, if any, that may be recorded in the CRs but should make its own assessment on the basis of the entries in the CRs, because it has been noticed that sometimes the overall grading in CR may be inconsistent with the grading under various parameters or attributes.

11. In terms of para 3.4 of DOPT's O.M. No.35034/7/97-Estt.(D) dated 08.02.2002, the bench mark for promotion in **selection posts** below the pre-revised pay scale of Rs. 12000-16500 (Revised as Rs. 15600-39100 + Grade Pay of Rs. 7600 and further revised as Level-12 in Pay Matrix Rs. 78800-209200), is 'Good' and the DPC shall grade the officer as 'Fit' or 'Unfit' only w.r.t. the bench mark of 'Good' only. Those who are graded as 'Fit' shall be included in the select panel prepared by the DPC in order of their inter-se-seniority in the feeder grade. Accordingly, the criterion adopted by the DPC for making selection, **the candidates whose grading in all 5 ACRs are at least 'Good' without any adverse remarks, are to be graded as 'Fit'**. The candidates whose grading are less than 'Good' in these 5 ACRs or with any adverse remarks in any ACR(s), are to be graded as 'Unfit' for regular promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted).

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13. The recommendations of the DPC for regular promotion to the grade of Executive Assistant, Group 'B' Non Gazetted for filling up 23 vacancies including one vacancy reserved for the blindness and low vision category (PwBDs), out of 83 regular vacancies (65 Unreserved + 12 SC + 6 ST) including 4 vacancies reserved for the PwBDs, for the vacancy year 2022, are as under:

S. No	Name of Tax Assistants S/Shri/Ms.	Category	Date of Birth	Recommendations of the DPC
1.	Ms. Sunita Saini	OBC	25.11.1987	Fit
2.	Arvind Sain	OBC	01.11.1981	Fit
3.	Varun Yadav	OBC	24.03.1986	Fit
4.	Rohit Priyadarshi	OBC	15.10.1986	Fit
5.	Anil Birle	OBC	07.11.1982	Fit
6.	Chanchal Sharma	Gen	17.05.1985	Fit
7.	Ms. Bhumika Gautam	Gen	14.06.1992	Fit
8.	Puspendra Singh	OBC	30.06.1990	Fit
9.	Om Prakash Dudi	OBC	04.11.1988	Fit
10.	Koshal Kumar Rohilla	OBC	11.01.1990	Fit
11.	Maneesh Kumar	SC	05.07.1985	Fit
12.	Rishi Raj Pabari	ST	03.06.1985	Fit
13.	Santosh Kumar Meena	ST	01.07.1989	Fit
14.	Smt. Raj Kala	SC	04.05.1981	Fit
15.	Smt. Rajrani Sharma	Gen.	20.01.1980	Fit
16.	Vishwas Morya	SC	09.08.1991	Fit
17.	Necraj Kumar Agrawal	Gen (PH-VH)	01.07.1989	Fit
18.	Amit Verma	SC	04.01.1990	Fit
19.	Subhash Banshiwal	SC	07.08.1987	Fit
20.	Dilip Kumar	SC	16.06.1986	Fit
21.	Mahesh Kumar Chaudhary	OBC	25.12.1986	Fit
22.	Ms. Chhoti Bai Meena	ST	02.07.1988	Fit
23.	Ram Kishan Meena	ST (PH-OH)	02.01.1991	Fit

On the basis of the above recommendations, the following select panel is drawn for promotion of Tax Assistants to the grade of Executive Assistant, Group 'B' Non Gazetted for filling up 23 vacancies including one vacancy reserved for the blindness and low vision category (PwBDs), out of 83 regular vacancies (65 Unreserved + 12 SC + 6 ST) including 4 vacancies reserved for the PwBDs, for the vacancy year 2022, is as under:

S. No	Name of Tax Assistants S/Shri/Ms.	Category	Date of Birth
1.	Ms. Sunita Saini	OBC	25.11.1987
2.	Arvind Sain	OBC	01.11.1981
3.	Varun Yadav	OBC	24.03.1986
4.	Rohit Priyadarshi	OBC	15.10.1986
5.	Anil Birle	OBC	07.11.1982
6.	Chanchal Sharma	Gen	17.05.1985
7.	Ms. Bhumika Gautam	Gen	14.06.1992
8.	Puspendra Singh	OBC	30.06.1990
9.	Om Prakash Dudi	OBC	04.11.1988
10.	Koshal Kumar Rohilla	OBC	11.01.1990

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S. No	Name of Tax Assistants S/Shri/Ms.	Category	Date of Birth
11.	Maneesh Kumar	SC	05.07.1985
12.	Rishi Raj Pabari	ST	03.06.1985
13.	Santosh Kumar Meena	ST	01.07.1989
14.	Smt. Raj Kala	SC	04.05.1981
15.	Smt. Rajrani Sharma	Gen.	20.01.1980
16.	Vishwas Morya	SC	09.08.1991
17.	Neeraj Kumar Agrawal	Gen (PH-VII)	01.07.1989
18.	Amit Verma	SC	04.01.1990
19.	Subhash Banshiwal	SC	07.08.1987
20.	Dilip Kumar	SC	16.06.1986
21.	Mahesh Kumar Chaudhary	OBC	25.12.1986
22.	Ms. Chhoti Bai Meena	ST	02.07.1988
23.	Ram Kishan Meena	ST (PH-OH)	02.01.1991

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(CHANDRA PRAKASH GOYAL)
PRINCIPAL COMMISSIONER
CGST & CE COMMISSIONERATE, JAIPUR
CHAIRMAN

Mukesh Kataria
30/12/22

(MUKESH KATARIA)
JOINT COMMISSIONER
CGST & CE COMMISSIONERATE,
JAIPUR
MEMBER

Bhagwan Sahai Meena
30/12/22

(BHAGWAN SAHAI MEENA)
ASSISTANT COMMISSIONER
AUDIT COMMISSIONERATE
JAIPUR
MEMBER

**OFFICE OF THE PRINCIPAL COMMISSIONER,
CGST & CENTRAL EXCISE, JAIPUR
(CADRE CONTROL UNIT)**

MINUTES OF THE REVIEW DEPARTMENTAL PROMOTION COMMITTEE HELD ON 16.05.2023 IN RESPECT OF DPC HELD ON 30.12.2022 FOR REGULAR PROMOTION TO THE GRADE OF EXECUTIVE ASSISTANT, GROUP 'B' NON GAZETTED IN THE PAY SCALE / BAND OF RS. 9300-34800 WITH CORRESPONDING GRADE PAY OF Rs. 4200 IN PB-2 (REVISED AS LEVEL - 6 IN THE PAY BAND / SCALE OF Rs. 35400-112400) FROM AMONGST TAX ASSISTANTS, GROUP 'C' IN THE PAY SCALE/BAND OF (RS. 5200-20200 GRADE PAY RS. 2400/- PB-1) (REVISED AS LEVEL-4 IN THE PAY MATRIX OF RS. 25500-81100) FOR FILLING UP 83 EXISTING VACANCIES (65 UR + 12 SC + 6 ST) FOR THE PANEL YEAR 2022 (01.01.2022 TO 31.12.2022).

Present:

- | | | | |
|----|--|-------|----------|
| 1. | SHRI C.P. GOYAL,
PRINCIPAL COMMISSIONER,
CGST & C. EX.
COMMISSIONERATE, JAIPUR | ----- | CHAIRMAN |
| 2. | SHRI SUMIT KUMAR YADAV
ADDITIONAL COMMISSIONER
(CCU)
O/o THE PRINCIPAL
COMMISSIONER
CGST & CE, JAIPUR | ----- | MEMBER |
| 3. | SHRI R.S. MEENA,
ASSISTANT COMMISSIONER,
AUDIT COMMISSIONERATE,
JAIPUR | ----- | MEMBER |

This Review DPC has been informed vide self contained note that in terms of the Board's letter F.No. A-12018/01/2012.Ad.III.B dated 29.12.2022, a Departmental Promotion Committee was held on 30.12.2022 for preparation of select panel for regular promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) from amongst Tax Assistants, Group 'C' for filling up 83 existing vacancies (65 UR + 12 SC + 6 ST) for the panel/vacancy year 2022 (01.01.2022 to 31.12.2022).

2.1 As per Recruitment Rules forwarded by the Ministry under letter F.No. A.12018/01/2012.AD.III.B dated 15.10.2015, the post of Executive Assistant, Group 'B' (Non -Gazetted) is to be filled up by **selection method** and Tax Assistants with 10 years regular service and have passed the departmental examination as specified by the competent authority from time to time are eligible for consideration of promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted). Further, as per Note 1 of column (11) of the said Recruitment Rules of Executive Assistant, when juniors who have completed their qualifying service are being considered for promotions then seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.

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3.1 The Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi vide letter F.No. A-12018/01/2012.Ad.III.B dated 29.12.2022 in continuation of its earlier letter dated 23.12.2022 had stated that the approval of Competent Authority was accorded to consider those Tax Assistants who were in position as on the date of notification of Recruitment Rules of Executive Assistant in 2015 i.e. 28.09.2015 and who have completed more than 6 years of regular service as on 01.01.2022, for filling up vacancies of Executive Assistant during the vacancy year 2022, as approved by DoP&T and UPSC.

3.2 In terms of the Board's aforesaid letter dated 29.12.2022, 23 Tax Assistants, Group 'C' who were in position as on the date of notification of Recruitment Rules of Executive Assistant in 2015 i.e. 28.09.2015, have completed more than 6 years of regular service as on 01.01.2022 and passed the Departmental examination for EA, were considered by the DPC held on 30.12.2022 for regular promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) for filling up 83 existing vacancies (65 UR + 12 SC + 6 ST) for the panel/vacancy year 2022 (01.01.2022 to 31.12.2022). After selection by the aforesaid DPC held on 30.12.2022, all 23 Tax Assistants have been promoted to the grade of Executive Assistant Group 'B' (Non-Gazetted) on regular basis vide this office Establishment/CCU Order No. 43/2022 dated 30.12.2022.

3.3 Out of the aforesaid 23 Tax Assistants, 7 Tax Assistants had joined in this zone on Inter Commissionerate (ICT) basis from other zones in terms of the Board's instructions contained in letter F.No. A-22015/23/2011-Ad.IV.A dated 27.10.2011. As per Para.2 (ii) of the aforesaid letter dated 27.10.2011, the transferee will be placed below all officers appointed regularly to that post/grade on the date of his/her appointment on transfer basis in terms of Para 3.5 of DoPT's O.M. dated 03.07.1986. In other words, such a transferee will be junior to those regularly appointed officers prior to his/her transfer. However, such transferred officer will retain his/her eligibility of the parent Commissionerate for his/her promotion to the next higher grade etc.

3.4 In terms of the Board's aforesaid letter dated 27.10.2011, the services rendered by the said 7 ICT Tax Assistants in their parent zones, were counted for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) by the DPC held on 30.12.2022. The details of said 7 ICT Tax Assistants, are as under :-

Sl. No.	Sl. No. of seniority list of Tax Assistant issued as on 30.06.22	Name of the Tax Assistant S/Shri/Ms.	Category	Date of Birth	Parent Zone	Date of joining as Tax Assistant in parent zone	Date of joining as Tax Assistant in Jaipur Zone on ICT	Date of passing the departmental Examination
1	2	3	4	5	6	7	8	9
1.	49	Neeraj Kumar Agrawal	Gen (PH-OH)	01.07.89	Vishakhapatnam	19.05.14	26.09.16	11.01.16
2.	50	Amit Verma	SC	04.01.90	Vishakhapatnam	19.03.14	03.10.16	11.01.16
3.	51	Subhash Banshiwal	SC	07.08.87	Mumbai	04.02.14	03.10.16	22.04.16
4.	52	Dillip Kumar	SC	16.06.86	Mumbai	19.02.14	03.10.16	19.10.16
5.	53	Mahesh Kumar Choudhary	OBC	25.12.86	Mumbai	09.10.12	13.10.16	06.04.15
6.	54	Ms. Chhoti Bai Meena	ST	02.07.88	Pune	04.03.14	13.10.16	03.10.16
7.	68	Ram Kishan Meena	ST (PH-OH)	02.01.91	Bangalore	27.03.14	22.01.18	27.10.15

4.1 The Board vide letter F.No. A.12018/01/2012-Ad.III(B) dated 04.01.2023 had sought the views/opinion on the following issues raised by the Bhopal Zone with reference to the Board's aforesaid letter dated 29.12.2022:

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- (i) Whether the TAs who are senior to the TAs being considered for promotion under One Time Relaxation (OTR), shall also be considered by giving further relaxation as per the **Senior-Junior clause** in RRs.
- (ii) Whether the promotion shall be on notional basis from 01.01.2022.

The comments mentioning the reasons and action taken by this zone in the matter, were sent to the Board vide this office letter F.No. II-3(12)CCU/JZ/2022/81 dated 06.01.2023.

4.2 In the matter, the Board vide letter F.No. A.12018/01/2012-Ad.III(B) dated 17.01.2023 clarified the aforesaid 2 queries, as under:

For Query (i)

- a. The TAs who were in position in the zone as on 28.9.2015 and completed more than six years of service as on 1.1.22 are eligible to be considered under OTR.
- b. The eligibility of ICT officers who joined the zone after 28.09.2015 and the application of senior junior clause with OTR, factoring in such ICT officers, is under examination and decision, if any, will be conveyed later on.
- c. The eligibility of those fulfilling both the elements of OTR, as stated in point (a) above, is clear. Hence, CCAs may hold DPCs to promote those fulfilling the two conditions mentioned in point (a) above, carry out promotions and report the promotions on the DPC module of DGHRD, duly mentioning "OTR for EA" in remarks column.
- d. CCAs may wait for further orders regarding eligibility of those who joined zone on ICT after 28.09.2015 and applicability of Senior Junior clause as a consequence.

For Query (ii)

Notional promotions w.e.f. 01.01.2022 are not admissible as per DoP&T's O.M. dated 13.07.2021 and promotions under OTR Scheme will be with prospective effect.

It has also been re-iterated by the Board that the consequent vacancies are being factored in the DR vacancy calculations for CGLE 2022 and 2023, and therefore top priority may be accorded to this subject."

4.3 Further, the Board vide letter F.No. A.32018/01/2023-Ad.IIIA dated 25.01.2023 stated that applicability of **Senior Junior Clause** to OTR for EA in relation to interse seniority based on 2014 OM of DoPT (NR Parmar judgment), Compassionate appointees and sports quota recruitees, is under examination and clarification, if any, will be share later. The Board has also directed to immediately carry out DPCs, in relation to OTR for EA, promoting all those who qualify the two condition in para 2 (a) of Board's aforesaid letter dated 17.01.2023 **without invoking senior junior clause**.

4.4 The Board vide aforesaid letters dated 17.01.2023 and 25.01.2023 had stated that the eligibility of ICT officers who joined the zone after 28.09.2015 and the application of Senior Junior clause with OTR, is under examination and CCAs may wait for further orders on these issues.

5.1 Now, the Board vide email dated 15.05.2023 has forwarded Board's letter F.No.A.12018/01/2012.AD.III.B dated 15.05.2023 for necessary action. The Board vide aforesaid letter dated 15.05.2023 with reference to its earlier letter dated 17.01.2023 and 25.01.2023 regarding One Time Relaxation (OTR) in Recruitment Rules for the post of

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Executive Assistant (EA) in Central Board of Indirect Taxes & Customs (CBIC) field formations, Department of Revenue, Ministry of Finance, has stated as under:

“2. It has been decided by competent authority that

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

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

3. All CCAs are requested to do the needful based on the above clarification and report details of promotions made to DGHRD (HRM-II) within a month of issue of this letter. Where CCAs have carried out initial DPCs to give effect to OTR as per Board's earlier letters, review DPCs may be carried out to give effect to the above decision contained in para 2.”

5.2 In terms of Board's aforesaid letter F.No.A.12018/01/2012.AD.III.B dated 15.05.2023, this Review DPC has been held in respect of DPC held on 30.12.2022 for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) for filling up the vacancies for the vacancy year 2022.

6. (i) 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.

(ii) Further, as per para 18.4.3 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. As per Post Based Roster, the category-wise position in the grade of Executive Assistant, Group 'B' Non Gazetted for filling up 83 vacancies for the panel/vacancy year 2022 is as under :-

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Category	Posts Earmarked	Working	Vacancies
Unreserved	67	2	65
SC	12	0	12
ST	6	0	6
Total	85	2	83

In view of the above, out of 83 vacancies in the grade of Executive Assistant, Group 'B' (Non-Gazetted), 65 vacancies are unreserved, 12 are reserved for the SC category and 6 are reserved for the ST category.

8.1 As per DoP&T's O.M. No. 36012/11/2016-Estt. (Res.), dated 30.09.2016, till such time that the SLP(s) are decided by the Hon'ble Supreme Court, while considering promotion, the DOPT O.M. dated 10.08.2010 and Railway Board circular dated 14.09.2010 regarding reservation in promotion - **Treatment of SC/ST candidates promoted on their own merit are not to be relied upon.**

8.2 The then Chief Commissioner, GST & Central Excise, Jaipur Zone, Jaipur has decided on 20.03.2017 on Note Sheet Page No. VIII-IX of F.No. II-3(6) CCU/JZ/2010/Pt., to the effect that the promotions may be effected keeping in view the Board's clarification in terms of DOPT's OM dated 30.09.2016 by not relying on the DoP&T O.M. No. 36012/45/2005-Estt. (Res.) dated 10.08.2010 and reservation in normal course may be provided. In other words, the SC/ST candidates appointed by promotion on their own merit and seniority, are to be adjusted against the reserved points of reservation roster. The further promotions will be provided subject to the outcome of the SLP(s) / Contempt Petition and decision taken by the DoP&T in the matter. Accordingly, the CBEC has been informed vide this office letter C.No. II-3(6) CCU/JZ/2010/Pt./5999-6000 dated 29.03.2017.

8.3 The DoPT vide O.M No. 36012/16/2019-Estt. (Res.) dated 12.04.2022 has issued the instructions (regarding Reservation in promotions - procedure to be followed prior to effecting reservation in the matter of promotions by all departments of the Central Government) in pursuance of judgement dated 28.01.2022 of the **Hon'ble Supreme Court of India** in the case of **Jarnail Singh** and Ors. V Lachhmi Narain Gupta and Ors. The para 2 of the said O.M. dated 12.04.2022 is reproduced as under:

"2 In the judgement dated 28.01.2022, the Supreme Court has set out the conditions that are to be satisfied by the Government for the purpose of implementing the policy of reservations in promotions. These conditions are:

- (i) Collection of quantifiable data regarding inadequacy of representation of Scheduled Castes and Scheduled Tribes;
- (ii) Application of this data to each cadre separately; and
- (iii) If a roster exists, the unit for operation of the roster would be the cadre for which the quantifiable data would have to be collected and applied in regard to the filling up of the vacancies in the roster.

This judgement currently holds the field.

3. All the Ministries/Departments are required to ensure that the above conditions are complied with before implementing the policy of reservation in promotions and carrying out any promotions based thereon.

4. For this purpose, all Ministries/Departments are also required to ensure the following:

a. In terms of DoPT OM No. 43011/153/2010-Estt (res.) dated 04.01.2013, the Liaison Officer shall ensure that the

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reservation rosters are strictly maintained as per the instructions/guidelines, laid down in DoPT OM No. 36012/2/96-Estt (Res.), dated 02.07.1997.

- b. In order to ensure maintenance of efficiency of administration, the DPC shall carefully assess the suitability of the officers, being considered for promotion.
- c. The appointing authority shall issue the appointment/promotion orders only after satisfying itself that the conditions mentioned in paragraph 2 and sub para (a) & (b) of this paragraph have been fully complied with.

5. Since the *Jarnail Singh* batch of cases is pending in the Supreme Court of India, any promotion order shall be subject to further orders that may be passed by the Supreme Court in the said batch of cases.

6. All Ministries/Departments are requested to urgently bring these instructions to the notice of all their attached/ subordinate offices as also the Public Sector Undertakings and Statutory Bodies etc. for adherence and strict compliance."

8.4 It is submitted that the reservation rosters for promotions have been maintained as per the instructions/guidelines, laid down in DoPT OM No. 36012/2/96-Estt. (Res.), dated 02.07.1997. The C&AG vide Circular No. 9/NGE//98 No. 108/NGE. (App.)3/97, dated 23.01.1998 had issued clarification of doubts in DoPT's O.M. No. 36012/2/96-Estt. (RES.), dated 02.07.1997. As per doubt No. 5 of said circular dated 23.01.1998, "own merit" concept is not applicable in promotions.

In view of the aforesaid instructions, if any reserved category candidate is selected for promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted), he/she will be adjusted against the reservation. In case, there is no reserved vacancy and reserved category candidate is selected on the basis of his/her seniority, he/she will, however, get promotion but will be adjusted in future when relevant reserved category vacancy will arise in the grade of Executive Assistant, Group 'B' (Non Gazetted).

9. As per the Recruitment Rules of Executive Assistants, Group 'B' (Non-Gazetted), the post of Executive Assistant is to be filled up by 'Selection' method. As per the instructions contained in the DOPT's O.M. No.22011/2/2002-Estt(D) dated 06.01.2006 regarding size of zone of consideration for promotion by 'Selection' method, the normal zone of consideration for filling up 83 regular vacancies is 128 but only 66 eligible Tax Assistants (including 23 Tax Assistants who have already been promoted as EA on 30.12.2022) are available in the normal zone of consideration for promotion to the grade of Executive Assistant. Therefore, 66 Tax Assistants (including 23 Tax Assistants who were considered/selected and promoted as EA by the DPC held on 30.12.2022), have been taken into consideration for promotion to the grade of Executive Assistant for filling up 83 vacancies (including 23 already filled) for the vacancy year 2022.

10. The Ministry vide letter F.No. A-10A60/42/2021-Ad.II.B dated 17.06.2022 has forwarded DoPT's OM dated 17.05.2022 issued under F.No. 36012/1/2020-Estt.(Res.II) regarding reservation in promotion to Persons with Benchmark Disabilities (PwBDs). As per the said OM dated 17.05.2022, four percent of vacancies for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) shall be reserved for PwBDs.

(ii) As per para 2.2 of the said OM, against the posts identified for each disability, one per cent each shall be reserved for PwBDs under clauses (a), (b) and (c), respectively and one per cent combined, under clauses (d) and (e) below :-

- a. blindness and low vision;
- b. deaf and hard of hearing;
- c. locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;
- d. autism, intellectual disability, specific learning disability and mental illness

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- e. multiple disabilities from amongst persons under clause (a) to (d) including deaf blindness.

(iii) As per para 7.2 of the said O.M., in the case of promotion by selection, PwBDs selected without relaxed standards, along with other candidates, will not be adjusted against the reserved share of vacancies. The reserved vacancies will be filled up separately from amongst the eligible candidates with benchmark disabilities who are lower in merit than the last candidate in merit list but, otherwise found suitable for appointment, if necessary, by relaxed standards.

(iv) As per para 10.3 *ibid*, points 1, 26, 51 and 76 of the roster shall be earmarked for PwBDs – one point each for category under (a), (b), (c) of Para 2.2 of said O.M. {as mentioned in para 8 (ii) above}, respectively, and one point for category (d) and (e) conjointly. The Head of establishment shall ensure that vacancies identified at Sl. No. 1, 26, 51 and 76 are earmarked for the respective categories of the PwBD. However, the Head of Department shall decide the placement of the selected candidate in the roster/register. In other words, the category to be appointed first will be decided by the Head of Department based on the functional requirement.

(iv) Being Head of Department, the Principal Commissioner, CGST & Central Excise, Jaipur has decided the placement of candidate of PwBD category for promotion of Tax Assistants to the grade of Executive Assistant, Group 'B' (Non-Gazetted) in following order at Note #10 of e-office file II/(3)/APPT/106/2022-ESTT :-

Sl. No.	Block/Roster Point	PwBDs category
1.	1 st Block – Point No. 01	(a) blindness and low vision
2.	2 nd Block – Point No. 26	(b) deaf and hard of hearing;
3.	3 rd Block – Point No. 51	(c) locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;
4.	4 th Block – Point No. 76	(d) autism, intellectual disability, specific learning disability and mental illness;
5.		(e) multiple disabilities from amongst persons under clause (a) to (d) including deaf blindness.

(v) As per 13.1 of the said O.M., while filling up the reserved vacancies by promotion by selection, those PwBD candidates who are within the normal zone of consideration, shall be considered for promotion. However, if adequate number of PwBD candidates of the respective category are not available within the normal zone, the zone of consideration may be extended to five times the number of vacancies and the PwBD candidate falling within the extended zone may be considered for promotion. **In the event of non-availability of candidates even in the extended zone, the vacancy shall not be filled and be carried forward to the subsequent year.**

(vi) As per para 14.1 of DoPT's aforesaid O.M. dated 17.05.2022, persons selected/promoted against the quota of PwBDs have to be placed in the appropriate category viz. SC/ST/OBC/Unreserved, depending upon the category to which they belong in the roster meant for reservation of SCs/STs/OBCs.

(vii) There are total 83 vacancies (including 23 already filled) in the grade of Executive Assistant for the vacancy year 2022, therefore, as per DoPT's aforesaid OM dated 17.05.2022, 4 vacancies are reserved for the PwBDs for promotion to the grade of Executive Assistant. Since, there are available only 66 eligible Tax Assistants (including 23 already promoted) on 30.12.2022 for filling up the 83 vacancies of EA for the vacancy year 2022, therefore, out of 83 vacancies, only 66 vacancies of Executive Assistant can be filled up for the vacancy year 2022. As per

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the Roster prepared for the PwBDs categories, point number 1 to 66 of 1st cycle, are to be utilized for filling up 66 vacancies of Executive Assistant for the vacancy year 2022. Out of the aforesaid point number 1 to 66, point number 1 of the said roster is reserved for the blindness and low vision category (PwBDs), point number 26 is reserved for deaf and hard of hearing and point number 51 is reserved for locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy. Three eligible Tax Assistants belongs to the category of blindness/low vision, hard of hearing and locomotor (PwBDs), are available in the zone of consideration for promotion to the grade of Executive Assistant for the vacancy year 2022.

11. In terms of the DoPT's O.M. No.22011/4/2013-Estt. (D) dated 08.05.2017, the crucial date for determining the eligibility for promotion, is 01.01.2022 for the vacancy year 2022. As per the said O.M. dated 08.05.2017, the APARs for five years i.e. 2019-2020, 2018-19, 2017-2018, 2016-2017 and 2015-2016, have been taken into consideration for promotion to the grade of Executive Assistant against the vacancies for the vacancy year 2022.

12. In terms of para 3.4 of DOPT's O.M. No.35034/7/97-Estt.(D) dated 08.02.2002, the bench mark for promotion in selection posts below the pre-revised pay scale of Rs. 12000-16500 (Revised as Rs. 15600-39100 + Grade Pay of Rs. 7600 and further revised as Level-12 in Pay Matrix Rs. 78800-209200), is 'Good' and the DPC shall grade the officer as 'Fit' or 'Unfit' only w.r.t. the bench mark of 'Good' only. Those who are graded as 'Fit' shall be included in the select panel prepared by the DPC in order of their inter-se-seniority in the feeder grade.

13. The DoP&T, New Delhi vide its O.M. No. 22011/5/86-Estt. (D), dated 10.04.1989 issued following guidelines for DPC :

- In term of para 6.2.1 (a) of the DPC guidelines, the DPC should consider CRs for equal number of years in respect of all officers consideration for promotion subject to (c) below.

- In term of para 6.2.1 (b) of the DPC guidelines, the DPC should assess the suitability of the employees for promotion on the basis of their service record and when particular reference to the CRs for the five preceding years irrespective of the qualifying service prescribed in the service/Recruitment Rules.

- In term of para 6.2.1 (c) of the DPC guidelines, where one or more CRs have not been written for any reason during the relevant period, the DPC should consider the CRs of the years preceding the period in question.

- In term of para 6.2.1 (e) of the DPC guidelines, the DPC should not be guided merely by the overall grading, if any, that may be recorded in the CRs but should make its own assessment on the basis of the entries in the CRs, because it has been noticed that sometimes the overall grading in CR may be inconsistent with the grading under various parameters or attributes.

14. In terms of para 7 (g) of DOPT's OM No. 22011/4/2007-Estt (D) dated 28.04.2014 readwith para 13 of the DPC guidelines, in accessing the suitability of the officer on whom a penalty has been imposed, the DPC will take into account the circumstances leading to the imposition of the penalty and decided whether in the light of general service record of the officer and fact of imposition of penalty, the officer should be considered for promotion. The DPC, after due consideration, has authority to assess the officer as 'unfit' for promotion. However, where the DPC considers that despite the penalty the officer is suitable for promotion, the officer will be actually promoted only after the currency of penalty is over. As per para 7 (i) of the said DoPT's O.M. dated 28.04.2014, while there is no illegality in denying promotion during the currency of the penalty, denying promotion in such cases after the period of penalty is over would be in violation of the provisions of Article 20 of the Constitution.

15. The DPC held on 30.12.2022 had adopted the criteria for selection for promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) that "the

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candidates whose grading in all 5 ACRs are at least 'Good' without any adverse remarks, are to be graded as 'Fit'. The candidates whose grading are less than 'Good' in these 5 ACRs or with any adverse remarks in any ACR(s), are to be graded as 'Unfit' for regular promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted)."

16.1 On the basis of the same criteria adopted by the DPC dated 30.12.2022, the recommendations of the Review DPC in respect of 66 Tax Assistants (including 23 already selected/promoted by the DPC held on 30.12.2022) for grant of promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted) for filling up 83 vacancies (65 UR + 12 SC + 6 ST) for the vacancy year 2022, are as under:

Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Date of joining as EA on promotion by the DPC held on 30.12.2022	Recommendations of the review DPC for promotion
1	2	3	4	5	6
1	Ms. Sunita Saini	OBC	25.11.1987	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
2	Arvind Sain	OBC	01.11.1981	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
3	Varun Yadav	OBC	24.03.1986	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
4	Rohit Priyadarshi	OBC	15.10.1986	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
5	Anil Birle	OBC	07.11.1982	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
6	Chanchal Sharma	Gen	17.05.1985	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
7	Ms. Bhumika Gautam	Gen	14.06.1992	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
8	Puspendra Singh	OBC	30.06.1990	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
9	Om Prakash Dudi	OBC	04.11.1988	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
10	Koshal Kumar Rohilla	OBC	11.01.1990	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Date of joining as EA on promotion by the DPC held on 30.12.2022	Recommendations of the review DPC for promotion
11	Maneesh Kumar	SC	05.07.1985	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
12	Rishi Raj Pabari	ST	03.06.1985	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
13	Santosh Kumar Meena	ST	01.07.1989	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
14	Man Mohan Sharma	OBC	11.07.1986	Not considered by the DPC held on 30.12.2022	FIT
15	Smt. Raj Kala	SC	04.05.1981	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
16	Pranav Sharma	Gen	26.03.1989	Not considered by the DPC held on 30.12.2022	FIT
17	Rakesh Kumar Sharma	Gen	18.03.1990	Not considered by the DPC held on 30.12.2022	FIT
18	Kaptan Singh	Gen	10.07.1989	Not considered by the DPC held on 30.12.2022	FIT
19	Kripa Shankar Singhwal	Gen	05.09.1989	Not considered by the DPC held on 30.12.2022	FIT
20	Akhil Sheoran	Gen	29.07.1992	Not considered by the DPC held on 30.12.2022	FIT
21	Yogesh Sharma	Gen	24.01.1990	Not considered by the DPC held on 30.12.2022	FIT
22	Kuldeep Singh Rajpurohit	Gen	07.10.1992	Not considered by the DPC held on 30.12.2022	FIT
23	Anant Kumar Garg	Gen	09.09.1989	Not considered by the DPC held on 30.12.2022	FIT
24	Nitesh Kumar Tiwari	Gen	07.02.1993	Not considered by the DPC held on 30.12.2022	FIT

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Date of joining as EA on promotion by the DPC held on 30.12.2022	Recommendations of the review DPC for promotion
25	Pardeep Kumar	Gen	14.12.1991	Not considered by the DPC held on 30.12.2022	FIT
26	Abhinav Sharma	Gen	20.01.1988	Not considered by the DPC held on 30.12.2022	FIT
27	Amandeep Gaur	Gen	19.08.1990	Not considered by the DPC held on 30.12.2022	FIT
28	Nepal	Gen	15.02.1992	Not considered by the DPC held on 30.12.2022	FIT
29	Arun Singh	OBC	17.04.1985	Not considered by the DPC held on 30.12.2022	FIT
30	Anil Kumar Sahu	OBC	20.04.1987	Not considered by the DPC held on 30.12.2022	FIT
31	Sunil Khileri	OBC	01.10.1987	Not considered by the DPC held on 30.12.2022	FIT
32	Amit Kumar Soni	OBC	04.08.1988	Not considered by the DPC held on 30.12.2022	FIT
33	Sanjay Kumar Jangid	OBC	05.03.1990	Not considered by the DPC held on 30.12.2022	FIT
34	Rohitashwa Kumar Yadav	OBC	15.06.1988	Not considered by the DPC held on 30.12.2022	FIT w.e.f. 06.02.2023 (i.e. after expiry of penalty period)
35	Pradeep Bhuria	OBC	17.10.1987	Not considered by the DPC held on 30.12.2022	FIT
36	Arman	OBC	26.02.1992	Not considered by the DPC held on 30.12.2022	FIT
37	Deepak Mahala	OBC	19.06.1990	Not considered by the DPC held on 30.12.2022	FIT

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Date of joining as EA on promotion by the DPC held on 30.12.2022	Recommendations of the review DPC for promotion
38	Pradeep Kumar	OBC	01.07.1984	Not considered by the DPC held on 30.12.2022	FIT
39	Narendra Kumar	SC	15.10.1986	Not considered by the DPC held on 30.12.2022	FIT
40	Dhananand Tukaram Chanchalkar	SC	30.08.1989	Not considered by the DPC held on 30.12.2022	FIT
41	Phool Singh Mahawar	SC	03.01.1992	Not considered by the DPC held on 30.12.2022	FIT
42	Pankaj Meena	ST	27.06.1991	Not considered by the DPC held on 30.12.2022	FIT
43	Laxmi Narayan Meena	ST	04.06.1988	Not considered by the DPC held on 30.12.2022	FIT
44	Kushal Dubey	Gen (PH-HI)	04.09.1987	Not considered by the DPC held on 30.12.2022	FIT
45	Smt. Rajrani Sharma	Gen	20.01.1980	31.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
46	Vishwas Morya	SC	09.08.1991	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
47	Neeraj Kumar Agrawal	Gen (PH-VII)	01.07.1989	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
48	Amit Verma	SC	04.01.1990	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
49	Subhash Banshiwal	SC	07.08.1987	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
50	Dilip Kumar	SC	16.06.1986	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
51	Mahesh Kumar Chaudhary	OBC	25.12.1986	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Date of joining as EA on promotion by the DPC held on 30.12.2022	Recommendations of the review DPC for promotion
52	Ms. Chhoti Bai Meena	ST	02.07.1988	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022
53	Muthresh Sharma	Gen	06.07.1967	Not considered by the DPC held on 30.12.2022	FIT
54	Shanta Prakash Tailor	Gen	05.09.1971	Not considered by the DPC held on 30.12.2022	FIT
55	Bhagwan Sahai	SC	09.06.1965	Not considered by the DPC held on 30.12.2022	FIT
56	Ashok Kumar Saiwal	Gen	15.06.1969	Not considered by the DPC held on 30.12.2022	FIT
57	Lokendra Kumar	Gen	15.07.1970	Not considered by the DPC held on 30.12.2022	FIT
58	Man Singh Gurjar	OBC	15.08.1970	Not considered by the DPC held on 30.12.2022	FIT
59	Gulab Singh Chauhan	OBC	08.02.1975	Not considered by the DPC held on 30.12.2022	FIT
60	Amar Singh	OBC	05.04.1970	Not considered by the DPC held on 30.12.2022	FIT
61	Pawan Kumar Dogra	Gen	23.07.1974	Not considered by the DPC held on 30.12.2022	FIT
62	Ramesh Chand Soni	OBC	26.12.1969	Not considered by the DPC held on 30.12.2022	FIT
63	Yashpal	Gen	09.02.1977	Not considered by the DPC held on 30.12.2022	FIT
64	Ramesh Sharma	Gen	18.02.1977	Not considered by the DPC held on 30.12.2022	FIT
65	Manish Verma	SC	15.11.1997	Not considered by the DPC held on 30.12.2022	FIT

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Date of joining as EA on promotion by the DPC held on 30.12.2022	Recommendations of the review DPC for promotion
66	Ram Kishan Meena	ST (PH-OII)	02.01.1991	30.12.2022	Already considered/ selected/ promoted by the DPC held on 30.12.2022

16.2.1 In respect of Shri Ramesh Sharma, Tax Assistant (S.No.64), on perusal of his APAR for the period from 12.09.2018 to 31.03.2019, it is noted that the Reporting Officer has mentioned that his integrity is doubtful and a secret note is attached. However, on thorough perusal of APAR, no such secret note was found attached.

16.2.2 Further, it is noted that Shri Ramesh Sharma, Tax Assistant represented against the adverse remarks given in Integrity column (Point No. 5) as well as Pen Picture (Point No. 6) of the APAR and the Reviewing Authority i.e. Shri Hemant Hingonia, Dy. Commissioner has commented on the said representation that "during the period under report, there was not a single instance where the officer was found lacking in the absolute integrity. He is totally trustworthy and any time of confidential work may be assigned to him."

16.2.3 Further, the representation was decided by Shri Mahendra Singh, Additional Commissioner vide Order dated 13.01.2020 wherein he found that "the adverse observation (Doubtful Integrity & inefficient in work) made by the reporting officer in Item No. 5 (Integrity) & item number 6 (Pen Picture) of Section-III of APAR have not been substantiated by the Reporting Officer by any evidence and that such unsubstantiated remarks deserves to be expunged."

16.2.4 The DPC considered all the documents available on record in this regard and is of unanimous view that that the adverse remarks made by the Reporting Officer regarding the integrity of the officer reported upon (Shri Ramesh Sharma) are un-substantiated. Further, the DPC also took note of the fact that the other relevant APARs including the APAR for the year 2018-19 (01.04.2018 to 11.09.2018) of the officer has been accorded as 'Outstanding' as overall grade with positive remarks and no adverse remarks regarding the Integrity of the officer was found in these APARs.

16.2.5 In view of the above, the DPC unanimously decided in favour of ignoring un-substantiated adverse remarks made by the Reporting Officer in respect of integrity of Shri Ramesh Sharma, TA for the APAR period from 12.09.2018 to 31.03.2019.

16.3 On the basis of the recommendations of the DPC held on 30.12.2022 and the present Review DPC, the select panel of 66 Tax Assistants for promotion to the grade of Executive Assistant, Group 'B' (Non Gazetted) for filling up 66 vacancies out of 83 vacancies for the vacancy year 2022 and for determining/ fixation of seniority in the cadre of Executive Assistant, Group 'B' (Non-Gazetted) in terms of para-18.4.3 of the DPC guidelines regarding review DPC, is drawn as under:

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Remarks
1	2	3	4	5
1	Ms. Sunita Saini	OBC	25.11.1987	Already promoted as EA on 30.12.2022
2	Arvind Sain	OBC	01.11.1981	Already promoted as EA on 30.12.2022
3	Varun Yadav	OBC	24.03.1986	Already promoted as EA on 30.12.2022
4	Rohit Priyadarshi	OBC	15.10.1986	Already promoted as EA on 30.12.2022
5	Anil Birle	OBC	07.11.1982	Already promoted as EA on 30.12.2022
6	Chanchal Sharma	Gen	17.05.1985	Already promoted as EA on 30.12.2022
7	Ms. Bhumika Gautam	Gen	14.06.1992	Already promoted as EA on 30.12.2022
8	Puspendra Singh	OBC	30.06.1990	Already promoted as EA on 30.12.2022
9	Om Prakash Dudi	OBC	04.11.1988	Already promoted as EA on 30.12.2022
10	Koshal Kumar Rohilla	OBC	11.01.1990	Already promoted as EA on 30.12.2022
11	Maneesh Kumar	SC	05.07.1985	Already promoted as EA on 30.12.2022
12	Rishi Raj Pabari	ST	03.06.1985	Already promoted as EA on 30.12.2022
13	Santosh Kumar Meena	ST	01.07.1989	Already promoted as EA on 30.12.2022
14	Man Mohan Sharma	OBC	11.07.1986	-
15	Smt. Raj Kala	SC	04.05.1981	Already promoted as EA on 30.12.2022
16	Pranav Sharma	Gen	26.03.1989	-
17	Rakesh Kumar Sharma	Gen	18.03.1990	-
18	Kaptan Singh	Gen	10.07.1989	-
19	Kripa Shankar Singhwal	Gen	05.09.1989	-
20	Akhil Sheoran	Gen	29.07.1992	-
21	Yogesh Sharma	Gen	24.01.1990	-
22	Kuldeep Singh Rajpurohit	Gen	07.10.1992	-
23	Anant Kumar Garg	Gen	09.09.1989	-
24	Nitesh Kumar Tiwari	Gen	07.02.1993	-
25	Pardeep Kumar	Gen	14.12.1991	-
26	Abhinav Sharma	Gen	20.01.1988	-
27	Amandeep Gaur	Gen	19.08.1990	-

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Remarks
28	Nepal	Gen	15.02.1992	-
29	Arun Singh	OBC	17.04.1985	-
30	Anil Kumar Sahu	OBC	20.04.1987	-
31	Sunil Khileri	OBC	01.10.1987	-
32	Amit Kumar Soni	OBC	04.08.1988	-
33	Sanjay Kumar Jangid	OBC	05.03.1990	-
34	Rohitashwa Kumar Yadav	OBC	15.06.1988	-
35	Pradeep Bhuria	OBC	17.10.1987	-
36	Arman	OBC	26.02.1992	-
37	Deepak Mahala	OBC	19.06.1990	-
38	Pradeep Kumar	OBC	01.07.1984	-
39	Narendra Kumar	SC	15.10.1986	-
40	Dhananand Tukaram Chanchalkar	SC	30.08.1989	-
41	Phool Singh Mahawar	SC	03.01.1992	-
42	Pankaj Meena	ST	27.06.1991	-
43	Laxmi Narayan Meena	ST	04.06.1988	-
44	Kushal Dubey	Gen (PH-III)	04.09.1987	-
45	Smt. Rajrani Sharma	Gen	20.01.1980	Already promoted as EA on 30.12.2022
46	Vishwas Morya	SC	09.08.1991	Already promoted as EA on 30.12.2022
47	Neeraj Kumar Agrawal	Gen (PH-VII)	01.07.1989	Already promoted as EA on 30.12.2022
48	Amit Verma	SC	04.01.1990	Already promoted as EA on 30.12.2022
49	Subhash Banshiwal	SC	07.08.1987	Already promoted as EA on 30.12.2022
50	Dilip Kumar	SC	16.06.1986	Already promoted as EA on 30.12.2022
51	Mahesh Kumar Chaudhary	OBC	25.12.1986	Already promoted as EA on 30.12.2022
52	Ms. Chhoti Bai Meena	ST	02.07.1988	Already promoted as EA on 30.12.2022
53	Muthresh Sharma	Gen	06.07.1967	-
54	Shanta Prakash Tailor	Gen	05.09.1971	-

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Sl. No.	Name of Tax Assistant (S/Shri/Ms.)	Category	Date of Birth	Remarks
55	Bhagwan Sahai	SC	09.06.1965	-
56	Ashok Kumar Saiwal	Gen	15.06.1969	-
57	Lokendra Kumar	Gen	15.07.1970	-
58	Man Singh Gurjar	OBC	15.08.1970	-
59	Gulab Singh Chauhan	OBC	08.02.1975	-
60	Amar Singh	OBC	05.04.1970	-
61	Pawan Kumar Dogra	Gen	23.07.1974	-
62	Ramesh Chand Soni	OBC	26.12.1969	-
63	Yashpal	Gen	09.02.1977	-
64	Ramesh Sharma	Gen	18.02.1977	-
65	Manish Verma	SC	15.11.1997	-
66	Ram Kishan Meena	ST (PH-OH)	02.01.1991	Already promoted as EA on 30.12.2022

16.4 Since, out of the aforesaid 66 Tax Assistant, 23 Tax Assistants have already been promoted to the grade of Executive Assistant, Group 'B' (Non-Gazetted) vide Establishment/CCU Order No. 43/2022 dated 30.12.2022, therefore, in terms of Para-18.4.3 of the DPC guidelines regarding Review DPC the remaining following 43 Tax Assistants who have been selected by this Review DPC, are to be granted notional promotion to the grade of Executive Assistant, Group 'B' (Non-Gazetted) w.e.f. 30.12.2022 (except one Tax Assistant mentioned below at S.No. 20), when their junior(s) was/were promoted to the grade of Executive Assistant, Group 'B' (Non-Gazetted):

S. No	Name of Tax Assistant	Cat.	Date of Birth	Placement/fixation of seniority in the grade of EA above to	Remarks
1	Man Mohan Sharma	OBC	11.07.1986	Smt. Raj Kala (SC) who was promoted as EA vide EO/CCU No. 43/2022 dated 30.12.2022	
2	Pranav Sharma	Gen	26.03.1989	Smt. Rajrani Sharma who was promoted as EA vide EO/CCU No. 43/2022 dated 30.12.2022	
3	Rakesh Kumar Sharma	Gen	18.03.1990		
4	Kaptan Singh	Gen	10.07.1989		
5	Kripa Shankar Singhwal	Gen	05.09.1989		
6	Akhil Sheoran	Gen	29.07.1992		
7	Yogesh Sharma	Gen	24.01.1990		
8	Kuldeep Singh Rajpurohit	Gen	07.10.1992		
9	Anant Kumar Garg	Gen	09.09.1989		
10	Nitesh Kumar Tiwari	Gen	07.02.1993		
11	Pardeep Kumar	Gen	14.12.1991		
12	Abhinav Sharma	Gen	20.01.1988		

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S. No	Name of Tax Assistant	Cat.	Date of Birth	Placement/fixation of seniority in the grade of EA above to	Remarks	
13	Amandeep Gaur	Gen	19.08.1990			
14	Nepal	Gen	15.02.1992			
15	Arun Singh	OBC	17.04.1985			
16	Anil Kumar Sahu	OBC	20.04.1987			
17	Sunil Khileri	OBC	01.10.1987			
18	Amit Kumar Soni	OBC	04.08.1988			
19	Sanjay Kumar Jangid	OBC	05.03.1990			
20	Rohitashwa Kumar Yadav	OBC	15.06.1988			To be promoted w.e.f. 06.02.2023 (i.e. after expiry of penalty period)
21	Pradeep Bhuria	OBC	17.10.1987			
22	Arman	OBC	26.02.1992			
23	Deepak Mahala	OBC	19.06.1990			
24	Pradeep Kumar	OBC	01.07.1984			
25	Narendra Kumar	SC	15.10.1986			
26	Dhananand Tukaram Chanchalkar	SC	30.08.1989			
27	Phool Singh Mahawar	SC	03.01.1992			
28	Pankaj Meena	ST	27.06.1991			
29	Laxmi Narayan Meena	ST	04.06.1988			
30	Kushal Dubey	Gen (PH-IH)	04.09.1987			
31	Muthresh Sharma	Gen	06.07.1967			Sh. Ram Kishan Meena (ST) who was promoted as EA vide EO/CCU No. 43/2022 dated 30.12.2022
32	Shanta Prakash Tailor	Gen	05.09.1971			
33	Bhagwan Sahai	SC	09.06.1965			
34	Ashok Kumar Saiwal	Gen	15.06.1969			
35	Lokendra Kumar	Gen	15.07.1970			
36	Man Singh Gurjar	OBC	15.08.1970			
37	Gulab Singh Chauhan	OBC	08.02.1975			
38	Amar Singh	OBC	05.04.1970			
39	Pawan Kumar Dogra	Gen	23.07.1974			
40	Ramesh Chand Soni	OBC	26.12.1969			
41	Yashpal	Gen	09.02.1977			
42	Ramesh Sharma	Gen	18.02.1977			
43	Manish Verma	SC	15.11.1997			

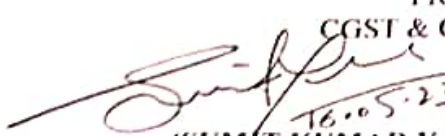
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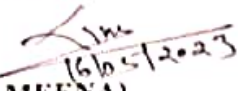
(C. P. GOYAL)

PRINCIPAL COMMISSIONER

CGST & CE COMMISSIONERATE, JAIPUR

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 CGST & CE COMMISSIONERATE,
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 ASSISTANT COMMISSIONER AUDIT
 COMMISSIONERATE,
 JAIPUR
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