

**MOST IMMEDIATE**  
**COURT MATTER**  
**BY FAX**

F.No. HRD/CM/220/14/2013-14/153/2014-Ad.VII

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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469, Samrat Hotel, Chanakyapuri, New Delhi-110021  
Dated 13<sup>th</sup> March, 2014

To

All the Chief Commissioners of Income Tax (CCA)

**Sub: Compliance of directions dated 27.11.2012 of Hon'ble Supreme Court passed in Civil Appeal No. 7414-7515 of 2005 in the case of N.R. Parmar & Ors. Vs. Union of India & Ors.-reg.**

Sir/Madam,

The undersigned is directed to refer to the above mentioned judgement of Hon'ble Supreme Court and to say that DoP&T has examined the said judgement for implementation in consultation with the Department of Legal Affairs and issued an O.M. No. 20011/1/2012-Estt. (D) dated 4<sup>th</sup> March, 2014 (copy enclosed) containing consolidated guidelines for fixation of inter-se-seniority of direct recruits and promotees.

2. All the CCsIT (CCAs) are requested to take immediate necessary action for determination and fixation of inter-se-seniority of direct recruits and promotees in terms of the above referred Office Memorandum of DoP&T to comply with the directions of the Apex Court.

Yours faithfully,

*Mohinder Singh*  
(M.S.Sharma)

Deputy Secretary to the Govt. of India  
Telefax-011-24122765

Encls. As mentioned above.

Copy to:

1. DGIT(HRD)
2. JS(Admn.)/DT
3. Director(Ad. VI)
4. Addl. CIT /OSD(V&L)

Copy also:

1. General Secretary, Income-tax Employees Federation, Central Headquarters, Manishi Nath Bhawan, A-2/95, Rajouri Garden, New Delhi-110027
2. General Secretary, ITGOA, Income-tax Gazetted Officers Association, A-10/D, Mayapuri, New Delhi