

भारत सरकार वित्त मंत्रालय केन्द्रीय प्रत्यक्ष कर बोर्ड आयकर निदेशालय (मानव संसाधन विकास)		GOVERNMENT OF INDIA MINISTRY OF FINANCE Central Board of Direct Taxes Directorate of Income Tax (Human Resource Development)
द्वितीय तल, जवाहर लाल नेहरू स्टेडियम, गेट नः १, नई दिल्ली – ११०००३.		
2nd Floor, Jawahar Lal Nehru Stadium, Gate No. 1, New Delhi – 110003.		
F.No. HRD/CMD-Ila/OMs/22/02/26-27/2974		Date: 20.08.2026

To

The Principal Chief Commissioner of Income-Tax,
New Delhi.

Sir,

Sub: - Clarification with regard to determination of inter-se seniority of promotee Inspectors as per the seniority in the feeder cadre-reg.

Ref: Letter F.No.P-316/33/SL/ITI/2026-27 dated 19.06.2026.

With regard to the captioned subject, I am directed to state that, with reference to the PCCIT, Delhi letter dated 14.11.2022, the Directorate of HRD had conveyed a clarification vide letter dated 25.01.2023 stating that the matter may be decided in terms of the consolidated DoPT OM No. 20011/2008-Estt.(D) dated 11.11.2010 and the FAQs issued by DoPT regarding fixation of seniority. The said DoPT's OM and FAQs stipulate that the inter-se seniority of an officer promoted on the basis of the recommendation of a DPC, either by selection or non-selection method as per due procedure, is to be determined as in the feeder grade from which the officer is promoted (Point No. 9). Further, Point No. 10 of the said FAQs provides that where promotion is made from more than one feeder grade and specific quotas are prescribed, the officers in each grade assessed as FIT by the DPC are to be interpolated in the ratio prescribed in the Recruitment Rules, for the purpose of determination of seniority applying rota quota.

2. The issues raised in the letter under reference have been re-examined with reference to the Recruitment Rules for Inspector, 1969/1986, the extant DoPT instructions/OMs dated 22.12.1959, 10.09.1985, 12.12.1988, 11.11.2010 (along with the FAQs) and 16.09.2022, and the earlier clarifications issued by the Directorate of HRD from time to time on the subject issue. It is reiterated that clarifications issued by the HRD are in consonance with the applicable DoPT OMs and Instructions on the captioned issue. Accordingly, I am directed to attach a detailed Advisory regarding fixation of inter-se seniority of Inspectors promoted from the Ministerial and Stenographer Cadres under the Recruitment Rules for Inspector, 1969/1986. The Advisory merely reiterates the applicable DoPT OMs/Instructions and the provisions of the erstwhile Recruitment Rules, 1969, as amended in 1986.

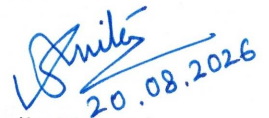


3. I am directed to convey that the Advisory may kindly be taken into consideration while deciding cases relating to fixation/re-fixation of inter-se seniority of Inspectors promoted from the Ministerial and Stenographer Cadres.

This issues with the approval of the Competent Authority.

Yours faithfully,

Encl: As above



(Smita Verma)

Addl. Director of Income Tax,
CMD-II, HRD, Delhi

Copy to:

1. All the Pr. Chief Commissioners of Income Tax, along with a copy of the Advisory for necessary action.
2. PPS to Member (Admn.), CBDT



Addl. Director of Income Tax,
CMD-II, HRD, Delhi

Subject: Advisory regarding fixation of inter-se seniority of Inspectors promoted from Ministerial and Stenographer Cadres under the Recruitment Rules for Inspector, 1969/1986 – regarding. (Annexure to F.No. HRD/CMD-IIa/OMs/22/02/26-27/2974 dated 20.08.2026)

1. Background

- 1.1. The Directorate of Human Resources Development has examined the issue relating to fixation of inter-se seniority of Inspectors promoted from the Ministerial and Stenographer Cadres under the Recruitment Rules for Inspector, 1969, as amended in 1986, which have since been superseded by the notification of the new Inspector Recruitment Rules, 2024 and issued clarifications from time to time.
- 1.2. The Pr. CCIT, Delhi vide Letter F.No.P-316/33/SL/ITI/2026-27 dated 19.06.2026 has again sought clarification on this in the context of OA No. 3727/2022 (Ashuthosh Pandey & Ors. v. Department) pending before the Hon'ble CAT, Principal Bench, Delhi, wherein the applicants have challenged the Final Seniority List of Inspectors dated 18.11.2022 and the eligibility list for promotion to ITO circulated on 21.11.2022 as was circulated by the PCCIT, Delhi. The applicants have contended that, among officials promoted through the same DPC, seniority was assigned with weightage to the year of passing the Departmental Examination, resulting in some officials senior in the feeder grade being placed below their juniors.
- 1.3. The Directorate of HRD had earlier issued clarifications on the subject vide letter F.No. HRD/CM/102/10/2022-23 dated 25.01.2023 to PCCIT (CCA), New Delhi; letter F.No. HRD/CMD-II/CAT Matters/2024-25/6732 dated 20.02.2025 to PCCIT (CCA), Bhopal; and letter F.No. HRD/ADG-2/221/01/2024-25/7131 dated 17.03.2025 to PCCIT (CCA), Ahmedabad, with reference to the applicable DoPT instructions regarding fixation of seniority in the cadre of Inspector in terms of the RRs, 1969/1986, where promotions were made from more than one feeder grade/channel. In particular, vide the letter dated 20.02.2025, it was clarified that the weightage of Year of Passing of the Departmental Examination is only meant for selection for promotion by the DPC for a particular recruitment/vacancy year and cannot be considered for the purpose of fixation of seniority in the panel recommended by the DPC; and vide the letter dated 17.03.2025, it was clarified that consequent upon selection by the DPC, fixation of relative seniority from the two feeder channels/grades as per the quota prescribed in the Recruitment Rules has to be made pursuant to the extant DoPT OMs dated 22.12.1959, 10.09.1985, 12.12.1988 and the consolidated OM dated 16.09.2022.
- 1.4. With a view to maintaining uniformity and consistency in fixation of seniority across all PCCsIT Regions, the matter has been examined with reference to the RRs, 1969/1986, the relevant DoPT OMs/FAQs, the earlier clarifications issued by HRD, the judgment of the

Hon'ble Supreme Court dated 02.09.1998 in the K.C. Sharma case, and the procedure prescribed for selection through the DPC.

2. Relevant provisions of the Recruitment Rules for Inspector, 1969/1986

2.1 Under the Recruitment Rules for Inspector, 1969, as amended in 1986, the post of Inspector was to be filled through the prescribed channels of recruitment/promotion. The relevant promotional channels and selection mechanism were as follows:

Particular	Provision
Direct Recruit and Promotion Ratio	1:2
Promotional feeder cadres	Ministerial Cadre and Stenographer Cadre, Ratio between Ministerial and Stenographer Cadres 3:1
Selection within each cadre	1:1 ratio between Seniority (SEN) and Year of Passing of Departmental Examination (YOP)
Ministerial feeder grades	Erstwhile Supervisor Gr-I/II, UDC/Tax Assistant/Sr. Tax Assistant/OS; after Cadre Restructuring, 2001, only OS, Sr. TA (Pay Level-6) and TA (Pay Level-4) were feeder grades
Stenographer feeder grades	Steno Gr. I and erstwhile Gr. II/III; after merger of Steno Cadre, only Steno Gr.-I (Pay Level-6) and redesignated Gr. II (Pay Level-4) were in feeder grades

2.2 Column 11 of the Schedule to the RRs, 1969 provided that the names of all qualified candidates shall be arranged in two separate lists – in the first list, in order of seniority in the Department; and in the second list, according to the date/year of passing the Departmental Examination, provided that persons who pass the examination on the same date shall be arranged according to their seniority in the Department. After the approval of the persons in the two lists by the DPC, the names of all the selected candidates were to be embodied in two separate select lists, and it was further provided that "vacancies in the promotion quota will be filled alternately from the two lists".

2.3 It is important to distinguish the above selection mechanism from the subsequent fixation of inter-se seniority in the Inspector cadre. The RRs, 1969/1986 prescribed the mode of selection and the manner of filling vacancies in the promotion quota but did not prescribe any separate criterion for fixation of inter-se seniority after promotion to the post of Inspector. The stipulation that vacancies will be "filled alternately from the two lists" governs the identification of officials for promotion against the vacancies of a vacancy year, and stands fully complied with when the Select List is drawn by taking candidates alternately from the Seniority and Year of Passing lists at Stage-I. Upon such compliance, the said stipulation is exhausted; it does not, by itself, lay down the order of inter-se seniority of the officials so

promoted. The seniority is not governed by the Recruitment Rules, but by the extant DoPT OMs, being the nodal Department for such matters for all Administrative Ministries/Departments under the Central Government. This position was also communicated vide HRD letter dated 25.01.2023.

3. Procedure for selection under the Recruitment Rules, 1969/1986

3.1 Since the eligible officials were drawn from two different promotional feeder cadres, namely the Ministerial Cadre and Stenographer Cadre, the selection process contemplated preparation of separate lists for the respective cadres.

3.2 Accordingly, the eligible officials were required to be arranged in the following four lists:

A. Ministerial Cadre

List-I: Officials arranged in order of Seniority (SEN) in the feeder grade.

List-II: Officials arranged in order of Year of Passing (YOP) the Departmental Examination for Inspector, while maintaining their relative feeder-grade seniority where the examination was passed in the same year.

B. Stenographer Cadre

List-III: Officials arranged in order of Seniority (SEN) in the feeder grade.

List-IV: Officials arranged in order of Year of Passing (YOP) the Departmental Examination for Inspector, while maintaining their relative feeder-grade seniority where the examination was passed in the same year.

3.3 From the above four lists, eligible officials were to be selected in the prescribed 3:1 ratio between Ministerial and Stenographer Cadres.

3.4 Within each feeder cadre, selection was to be made in the 1:1 ratio between: (i) Seniority in the feeder grade, and (ii) Year of passing the Departmental Examination for Inspector.

3.5 Thus, the 1:1 ratio prescribed in the Recruitment Rules relates to the selection of eligible officials for inclusion in the promotional selection process. It should not, by itself, be treated as prescribing a separate principle for determining the subsequent inter-se seniority of officials who have already been selected and recommended for promotion by the DPC.

4. Applicable DoPT instructions regarding fixation of seniority on promotion to ITI

4.1 The relevant DoPT instructions governing fixation of seniority where promotion is made from more than one feeder grade/channel and quota is prescribed are summarised below.

(i) DoPT OM No. 9/11/55-RPS dated 22.12.1959	Where promotions to a grade are made from more than one feeder grade, eligible persons are to be arranged in separate lists in the order of their relative seniority in their respective grades. Thereafter, the DPC is to select persons for promotion from each list upto the prescribed quota and arrange the candidates from different lists in a consolidated order of merit, which determines the seniority on promotion to the higher grade.
(ii) DoPT OM No. 20019/2/83-Estt.D dated 10.09.1985	Where the feeder grades are in different scales of pay or in identical/equivalent scales, officers upto the number of vacancies prescribed for each feeder grade may be selected and interpolated in a combined select list according to grading. Where persons are assigned the same grading by the DPC, they are to be arranged in the consolidated order of merit with reference to the date from which they became eligible for promotion after rendering the prescribed qualifying service, while maintaining their inter-se seniority in the parent service grade.
(iii) DoPT OM No. 20011/1/88-Estt(D) dated 12.12.1988	The directions contained in the OM dated 10.09.1985 were continued, with the modification that among persons in feeder grades receiving the same grading, those in the higher scale of pay would rank senior to those in the lower scale of pay.
(iv) DoPT OM No. 20011/1/2008-Estt(D) dated 11.11.2010 and FAQs on Seniority	The said OM reiterated the relevant provisions concerning fixation of seniority. Further, Point No. 9 of the FAQs on Seniority states that <i>the inter-se seniority of an officer promoted on the basis of the recommendation of a DPC, either by selection or non-selection method as per due procedure, is to be determined as in the feeder grade from which the officer is promoted.</i> Further, Point No. 10 of the FAQs provides that where promotion is made from more than one feeder grade and

	specific quotas are prescribed, the officers in each grade assessed as FIT by the DPC are to be interpolated in the ratio prescribed in the Recruitment Rules, for the purpose of determination of seniority.
(v) Consolidated DoPT OM dated 16.09.2022	Para 2.2.1 reiterates that where promotions are made on the basis of recommendations of a DPC, either by selection or non-selection method as per due procedure, the seniority of an officer assessed as 'FIT' in the promoted grade shall be the same as in the feeder grade from which the officer is promoted. Para 2.2.2 further provides that where promotion is made from more than one feeder grade and quota is prescribed for each feeder grade, the eligible persons are to be arranged in separate lists in the order of their relative seniority in their respective grades and the officers assessed as fit by the DPC are to be interpolated in the ratio prescribed in the Recruitment Rules.

5. Preparation of Select Lists and Consolidated/Interpolated Panel

- 5.1 For implementation of the above procedure, the DPC/concerned Cadre Controlling Authority may ensure that the following two stages are clearly identifiable in the records:

Stage-I – Process of Selection of eligible officials and preparation of Select Panel

The eligible officials from the Ministerial and Stenographer feeder cadres may be considered through the prescribed channels of Seniority in the feeder grade; and Year of passing the Departmental Examination in the prescribed 1:1 ratio within each cadre, while maintaining the overall 3:1 ratio between Ministerial and Stenographer Cadres.

Stage-II – Preparation of Consolidated Panel after Interpolation of selected candidates

After selection of the requisite number of officials, the selected officials from the two feeder cadres may be consolidated/interpolated in the prescribed 3:1 ratio, while maintaining their relative/inter-se seniority in their respective feeder cadres, in accordance with the applicable DoPT instructions/FAQs.

- 5.2 The Select List prepared at Stage-I and the final consolidated/interpolated panel prepared at Stage-II are distinct stages and may not be treated as one and the same exercise.

- 5.3 The Cadre Controlling Authority may accordingly verify whether the final promotional panel reflected the prescribed procedure of interpolation/consolidation and whether the relative/inter-se seniority of the selected officials in their respective feeder grades was maintained.

6. Advisory regarding fixation of inter-se seniority of promotee Inspectors

- 6.1 On a combined reading of the RRs, 1969/1986 and the above DoPT instructions, it is advised that the selection mechanism prescribed under the RRs and the fixation of seniority after selection are two distinct stages and are to be dealt with separately.
- 6.2 The 1:1 ratio between Seniority (SEN) and Year of Passing (YOP) prescribed under the RRs is relevant to the process of selecting eligible officials for consideration and recommendation by the DPC against the vacancies of a vacancy year.
- 6.3 Once the eligible officials have been selected by the DPC and included in the same Select Panel, the fixation of their inter-se seniority in the promoted grade is governed by the applicable DoPT instructions relating to promotion from more than one feeder grade with a prescribed quota.
- 6.4 Accordingly, where officials from the Ministerial and Stenographer feeder cadres are considered and recommended for promotion by the same DPC and included in the same Select Panel, their relative/inter-se seniority in the promoted grade is to be determined by interpolation in the 3:1 quota prescribed for the respective feeder cadres, while maintaining their relative/inter-se seniority in the respective feeder grades from which they were selected for promotion to ITI.
- 6.5 The natural corollary of the above is that within the same DPC/Select Panel, the relative feeder-cadre seniority of the selected officials shall be maintained. The basic principle of seniority consistently followed in the DoPT instructions is that an official carries into the promoted grade the seniority held in the feeder grade from which he/she is promoted. Merely because an official has qualified the Departmental Examination earlier, such earlier year of passing cannot, by itself, be treated as a basis for placing that official above another official who was senior to him/her in the feeder grade within the same panel.
- 6.6 It is clarified that the above position does not deprive the YOP channel of its effect or dilute the weightage to merit recognised by the Hon'ble Supreme Court in the K.C. Sharma case. The concept of Year of Passing was introduced to give a preference at the stage of selection to officials who passed the Departmental Examination earlier, and that preference is duly given effect when such officials are considered and drawn through the YOP list while preparing the Select List. An official drawn through the YOP channel thereby becomes eligible for, and may secure, promotion against an earlier vacancy year/DPC

panel than his/her feeder-grade seniority alone would have permitted. Officials promoted through an earlier panel on YOP rank en-bloc senior to officials promoted through subsequent panels. The weightage to merit is thus fully preserved at the selection stage; it does not, however, extend to re-ranking officials within the same panel contrary to their feeder-grade seniority.

- 6.7 The principle to be kept in view is that the selection process determines which eligible officials are recommended for promotion in a vacancy year, whereas the consolidated/interpolated panel prepared by the DPC after selection determines the order in which the selected officials are placed for the purpose of fixation of inter-se seniority, in accordance with the applicable DoPT instructions.

7. Relevance of the Hon'ble Supreme Court judgment dated 02.09.1998 in K.C. Sharma case

- 7.1 The Hon'ble Supreme Court judgment dated 02.09.1998 in Chief Commissioner & Commissioner of Income Tax (Petitioner) Vs. K.C. Sharma & Others, CA No. 4569 of 1998 arising out of SLP (C) No. 7071 of 1993, has also been taken into consideration.
- 7.2 The RRs, 1969 as originally notified did not prescribe a specific quota between the Ministerial and Stenographer feeder cadres. Pursuant to instructions issued in 1985, the Recruitment (Amendment) Rules, 1986 prescribed (i) the 3:1 ratio for promotion from the Ministerial and Stenographer Cadres, and (ii) the two-list (SEN and YOP) mechanism, with selection from both lists on a 50:50 basis, for each feeder cadre.
- 7.3 The said two-list mechanism was challenged before the Hon'ble CAT, Principal Bench, which, vide judgment and order dated 27.11.1992, set aside the Income-tax Department Recruitment (Amendment) Rules, 1986 insofar as they dealt with promotions to the posts of Inspectors. In appeal, the Hon'ble Supreme Court, vide judgment dated 02.09.1998, allowed the appeal of the Department, set aside the order of the Tribunal, and upheld the validity of the two-list mechanism, holding that there is an intelligible criterion for distinguishing between the two lists – the object being to give weightage to departmental candidates who have shown merit by passing the Departmental Examination earlier, while at the same time preserving the claim of seniors who passed the examination later – and that there was no violation of Articles 14 and 16. The cross appeal arising from SLP (C) No. 7071 of 1993 was dismissed.
- 7.4 The judgment thus dealt with the validity and rationale of the prescribed selection mechanism. It did not adjudicate upon, or lay down any principle regarding, the fixation of inter-se seniority of officials promoted from the two feeder cadres, nor did it prescribe the manner in which the selected officials from the two channels were to be arranged in the final promotional panel for determination of seniority in the Inspector cadre. The

question of seniority fixation is, therefore, required to be answered with reference to the extant DoPT instructions, as set out in paras 4.1 above.

- 7.5 It is further clarified that the interpretation set out in this Advisory is in harmony with the object recognised in the said judgment: the weightage to merit through the YOP channel is given full effect at the stage of selection while the claim of feeder-grade seniority is preserved in the arrangement of the panel, as explained in paras 5.1 and 5.2 above.
- 7.6 Accordingly, the mechanism upheld by the Hon'ble Supreme Court – preparation of the two lists and filling of vacancies in the promotion quota alternately from the two lists – stands fully followed and implemented at Stage-I while preparing the Select List, and the direction of the Hon'ble Apex Court is thereby duly complied with. The subsequent preparation of the consolidated/interpolated panel at Stage-II in terms of the DoPT instructions, maintaining the relative/inter-se seniority of the feeder grades from which the officials have been considered for promotion, does not conflict with, dilute or depart from the said judgment in any manner. This Advisory reiterates and consolidates, for uniform application, the position already clarified by this Directorate vide the letters dated 25.01.2023, 20.02.2025 and 17.03.2025 referred to in para 1.3 above.

8. Advisory for necessary compliance by all PCCsIT/Cadre Controlling Authorities

- 8.1 In view of the above, all PCCsIT, being Cadre Controlling Authorities, may examine and ensure uniform application of the above principles while dealing with fixation/revision of inter-se seniority of Inspectors promoted under the Recruitment Rules, 1969/1986 from the Ministerial and Stenographer feeder cadres.
- 8.2 While examining cases of such promotee Inspectors, the following aspects may be specifically verified:
- i. whether the selection of eligible officials was made in accordance with the prescribed 3:1 ratio between Ministerial and Stenographer Cadres;
 - ii. whether, within each feeder cadre, the prescribed 1:1 ratio between Seniority and Year of Passing of the Departmental Examination was followed for the purpose of selection;
 - iii. whether the officials selected by the DPC were thereafter appropriately consolidated/interpolated in accordance with the prescribed quota between the feeder cadres;
 - iv. whether the relative/inter-se seniority of the selected officials in their respective feeder grades was maintained while preparing the final consolidated/interpolated panel;
 - v. whether the officials concerned were considered and recommended by the same DPC and included in the same Select Panel; and

- vi. whether the final order of seniority in the Inspector cadre is supported by the duly prepared consolidated/interpolated promotional panel and the applicable DoPT instructions.

9. Uniformity in implementation

- 9.1 Since the issue concerns a common cadre and identical Recruitment Rules applicable to the concerned promotee Inspectors, all PCCsIT/Cadre Controlling Authorities are advised to ensure that the above principles are applied uniformly and consistently, subject to the facts and records of each individual DPC/panel.
- 9.2 Any case involving a materially different factual position, a specific judicial direction/order, or any issue not covered by the above Recruitment Rules/DoPT instructions may be examined separately on its own facts and in accordance with the applicable instructions/orders.
- 9.3 The above advisory is issued with a view to ensuring uniformity, consistency and adherence to the prescribed procedure in the matter of fixation of inter-se seniority of Inspectors promoted under the Recruitment Rules, 1969/1986 from the Ministerial and Stenographer feeder cadres.

This issues with the approval of the Competent Authority.


20/08/2026

(Smita Verma)

Addl. Director of Income Tax,
CMD-II, HRD, Delhi