

कार्यालय
प्रधान मुख्य आयकर आयुक्त
तीसरी मंजिल, आयकर भवन,
महर्षि कर्वे मार्ग, मुंबई - 400 020



फोन: 022-22016691/22077187

Office of the
Pr. Chief Commissioner of Income tax
3rd floor, Aayakar Bhavan,
Maharshi Karve Road, Mumbai – 400 020

Email: mumbai.ito.hq.pers@incometax.gov.in

F. No.Pr.CCIT/Mum/Pers/ITO/Notional Seniority/2025-26/1

Dated:-16/12/2025

ORDER

1. The Directorate of Income Tax (HRD), New Delhi has issued Office Memorandum (OM) dated 12.09.2025 bearing no. E- File No. M/156/2025-ITO(RC)-HRD-Delhi (Computer No. 28053)/3552 regarding fixation of seniority on notional basis along with their batchmates for candidates appointed by declaration of additional result by Staff Selection Commission (SSC). For grant of notional seniority to the certain officials and other consequential benefits the OM has laid down conditions for the same.

2. The OM lays down the following conditions: -

- a) The results of **few selected officials** should have been **withheld by SSC**.
- b) The results should have been released by SSC by way of declaration of **subsequent additional result**.
- c) This should have led to loss of seniority to the concerned officials vis-à-vis their batchmates who joined earlier.
- d) The delay in joining of the selected officials occurred due to withholding of examination results.
- e) The delay is not attributable to the selected officials.
- f) If all the above conditions are fulfilled, the selective officials are to be granted **notional seniority along with their batchmates** as per the merit position of SSC.
- g) Consequentially, they would be granted notional pay fixation at par with their batchmates.
- h) No arrears of pay are to be granted.

3. The relevant paras of the above cited OM is reproduced as under:-

*"...With reference to the subject cited above, I am directed to convey that the Competent Authority has accorded the approval for the grant of notional seniority to the concerned officials/candidates **whose results were withheld by the Staff Selection Commission and subsequently released in later period leading to loss of seniority in the department, along with consequential benefits such as notional fixation of pay and promotion, wherever admissible under the prevailing Recruitment Rules***

and applicable provisions. However, such officials/**candidates shall not be entitled to any arrears of pay or allowances.**

This benefit shall be extended to those officials/candidates whose delay in joining the Income tax Department occurred due to withholding of examination results by the Staff Selection Commission, provided that such delay is not attributable to the individuals concerned. **The notional seniority and associated benefits shall be granted at par with their batchmates, in accordance with their merit position in the respective Staff Selection Commission Examinations...**

4.1 The HRD vide letter dated 11.12.2025 bearing No. E-File.No. M/156/2025-ITO(RC)-HRD-Delhi (Computer No. 28043)/ 4979 has clarified that the benefit of OM dated 12.09.2025 will apply exclusively to selected candidates whose results were withheld by SSC and subsequently released and the delay of joining is solely due to withholding of examination results. It will not be applicable to officials whose joining was delayed for reasons other than withholding of results. The relevant paras of the letter are quoted below:-

"...3. It is evident from the contents **of Para-2 of the HRD OM dated 12.09.2025** that the benefit/relaxation is applicable **exclusively to those selected candidates whose examination results were withheld by the Staff Selection Commission**, and whose delay in joining the Department was solely due to such withholding of results by the SSC.

4. In continuation of the above referred OM dated 12.09.2025, it is clarified that: -

- i. The benefit/relaxation granted under the O.M. dated 12.09.2025 shall apply exclusively to **selected candidates whose results were withheld** by the SSC and **subsequently released**, resulting in a delay in their joining the Department **solely due to the withholding of the examination results.**
- ii. This relaxation shall **not be extended to any other candidates** whose joining was delayed for **reasons other than the withholding of results by the SSC...**

4.2. The following 10 officials fall under the conditions of the OM dated 12.09.2025:-

Sr. No.	Emp. Code	Employee's Name	Batch	Rank	D.O.B.	Date of appointment
1	2	3	4	5	6	7
CGLE-2012-ITI						
1	182179	Amit Sharma (S/o. Mukesh Sharma)	ITI- 2012	156	10-06-86	24-04-18
2	182181	Vikas Panwar (S/o. Suresh Kumar)	ITI-2012	417	11-02-88	24-04-18
3	182176	Neeraj Mann (S/o. Vedpal Singh)	ITI-2012	479	14-05-87	24-04-18
4	182177	Deepak (S/o. Nar Singh)	ITI- 2012	513	18-01-88	24-04-18
5	182184	Daya Ram Meena (S/o. Prabhu Dayal Meena)	ITI-2012	1467	02-08-83	26-04-18
6	182178	Surendra Kumar (S/o. Sheeshpal Singh)	ITI-2012	2583	15-04-68	24-04-18
7	182200	Mahesh (S/o. Sher Singh)	ITI- 2012	2735	31-07-86	01-05-18
CGLE-2012-TA						
8	182180	Mandeep (S/o. Gurmukh Singh)	TA- 2012	1164	05.04.89	24.04.18
CGLE-2011-TA						
9	186520	Nilmani Roushan (S/o. Baban Kumar Rajak)	TA- 2011	7821	19-01-86	11.04.19
10	186384	Himanshu Kumar (S/o. Krishna Mohan Singh)	TA- 2011	7972	13-02-88	05.03.19

5. In compliance to the said OM dated 12.09.2025, the seniority of the above mentioned 10 officials is notionally fixed as under:-

CGLE-2012-ITI					
Direct	Emp. code	Name of the Official	Rank	Date of Birth	Dt. Of Appt.
Placement of Amit Sharma is as under:-					
Direct	168058	Jitendra Dalal (S/o. Daljit Singh Dalal)	SL/I/151	30.08.89	28-1-2014
Direct	182179	Amit Sharma (S/o. Mukesh Sharma)	SL/I/156	10-06-1986	24-4-2018
Direct	168236	Kanya Karthik (S/o. Kanya Ananthaiah)	SL/I/188	20.08.87	21-2-2014

CGLE-2012-ITI					
Direct	Emp. code	Name of the Official	Rank	Date of Birth	Dt. Of Appt.
Placement of Vikas Panwar is as under:-					
Direct	170715	Abhinandan Barik (S/o. Late Paresnath Barik)	SL/I/411	22.04.81	25-9-2014
Direct	182181	Vikas Panwar (S/o. Suresh Kumar)	SL/I/417	11-02-1988	24-4-2018
Direct	-	Seetaram Gaurav (S/o. Charanjeet)	SL/I/419	10.03.1987	4-4-2014
Placement of Neeraj Mann is as under:-					
Direct	-	Omvishwas Singh (S./o. Anil Kumar)	SL/I/474	10.02.1986	4-8-2014
Direct	182176	Neeraj Mann (S/o. Vedpal Singh)	SL/I/479	14-05-1987	24-4-2018
Direct	174198	Vivek Kumar Singhal (S./o. Vishnu Prakash Singhal)	SL/I/482	26.05.89	12-10-2015
Placement of Deepak is as under:-					
Direct	-	Mukesh Kumar (S./o. Vijay Kumar)	SL/I/506	11.01.1989	16-6-2014
Direct	182177	Deepak (S/o. Nar Singh)	SL/I/513	18-01-1988	24-4-2018
Direct	169145	Harsh Jain (S./o. RAJKUMAR JAIN)	SL/I/516	31.01.89	10-04-2014
Placement of Daya Ram Meena is as under:-					
Direct	169154	Chandan Kumar (S./o. Satish Mandal)	SL/I/833	12.10.89	31-3-2014
Direct	182184	Daya Ram Meena (S/o. Prabhu Dayal Meena)	SL/I/1467	02-08-1983	26-4-2018
Direct	168295	Sita Ram Meena (S./o. Vishanya Ram Meena)	SL/I/1826	07.07.89	28-2-2014
Placement of Surendra Kumar is as under:-					
Direct	168016	Abhay Singh Yadav (S./o. Shakti Singh)	SL/I/2523	15.07.78	24-1-2014

<u>CGLE-2012-ITI</u>					
Direct	Emp. code	Name of the Official	Rank	Date of Birth	Dt. Of Appt.
Direct	182178	Surendra Kumar (S/o. Sheeshpal Singh)	SL/I/2583	15-04-1968	24-4-2018
Direct	-	Naveen Kumar (S./o. Inder Singh)	SL/I/2597	05-02-1989	2-4-2014
Placement of Mahesh is as under:-					
Direct	169634	Bhanu Prakash Meena (S./o. Chhitar Mal Meena)	SL/I/2667	13.01.91	02-06-2014
Direct	182200	Mahesh (S/o. Sher Singh)	SL/I/2735	31-07-1986	1-5-2018
Direct	168008	Dilip Kumar Nayak (S./o. Harish Chandra Nayak)	SL/I/2740	27.05.75	23-1-2014

<u>CGLE-2012-TA</u>					
Direct	Emp. Code	Name of the officials	Rank	DOB	DOA/DOJ
Placement of Mandeep is as under:-					
D	169984	Chandan Kumar Srivastava (S/o. Nakchhed Lal Srivastava)	RL/SL/1160	31-08-1987	07.08.2014
D	182180	Mandeep (S/o. Gurmukh Singh)	RL/SL/1164	05-04-1989	24.04.2018
D		Atul Yadav (S/o. Shyam Singh Yadav)	RL/SL/1170	08.09.1988	05.06.2015

<u>CGLE-2011-TA</u>					
Direct	Emp. Code	Name of the officials	Rank	DOB	DOA/DOJ
Placement of Nilmani Roushan is as under:-					
D		Ravindra Kumar (S/o. Daulat Ram)	SL/7815	07-02-1983	26.12.2012
D	186520	Nilmani Roushan (S/o. Baban Kumar Rajak)	SL/7821	19-01-1986	11.04.2019
D		Boby Kumar (S/o. Ram Baboo)	SL/7833	29-09-1983	24.12.2012

<u>CGLE-2011-TA</u>					
Direct	Emp. Code	Name of the officials	Rank	DOB	DOA/DOJ
Placement of Himanshu Kumar is as under:-					
D		Anjan Sarkar (S/o. Bhuban Sarkar)	SL/7969	10-10-1984	24.12.2012
D	186384	Himanshu Kumar (S/o. Krishna Mohan Singh)	SL/7972	13-02-1988	05.03.2019
D		Mahendra Pal Singh (S/o. Inderjeet Singh)	SL/7991	14-09-1985	14.12.2012

6. The above order is subject to the final outcome of:-
- Decision(s) rendered [including those wherein implementation is pending] by CAT Mumbai Bench/Bombay High Court/Supreme Court of India or any other Jurisdictional Court of India in respect of service matters and
 - The Hon'ble CAT, Mumbai Bench in OA No. 442 & 443 of 2022 in the case of Ravi Ranjan & Rajesh Soni.
7. The order will be subject to any subsequent direction/instruction issued by DoPT/CBDT/HRD or any judgment/order passed by judicial authorities.


(प्रीतमकुमार तुरेराव, भा.रा.से.)
(PREETAMKUMAR TURERAO, I.R.S.)
 संयुक्त आयकर आयुक्त (मुख्या.) कार्मिक, मुंबई
 Jt. Commissioner of Income Tax (HQ) Personnel, Mumbai
 For Pr. Chief Commissioner of Income Tax, Mumbai

Copy forwarded for information and necessary action to :

- All CCsIT/DGIT(Inv.), Mumbai.
- All Pr.CsIT/CsIT/DsIT, Mumbai.
- The Addl.CIT(HQ)Admn./ Co-ord./ Vig./ Proj Mumbai.
- The D.D.Os. concerned.
- The officials concerned.
- The Secretary, ITEF, Mumbai.
- The Secretary, ITSEWA, Mumbai.


(सौरव जैन, भा.रा.से.)
(SOURAV JAIN, I.R.S.)
 आयकर उपायुक्त (मुख्या.) कार्मिक, मुंबई
 Dy. Commissioner of Income Tax (HQ) Personnel, Mumbai
 For Pr. Chief Commissioner of Income Tax, Mumbai