

**PROCEEDINGS OF COMMISSIONER OF COMMERCIAL TAXES
TELANGANA STATE :: HYDERABAD.**

PRESENT: Sri M. Raghunandan Rao, I.A.S.,

CCTs Ref.No. D2/962/2019

Dated: 04.02.2026

Sub: Public Services – Commercial Taxes Department - Publication of Seniority list in the cadre of Commercial Tax Officer from the period from 2013-14 (from 2nd June 2014) to 2017-18 – Provisional seniority issued – Objections received – Examined– Finalization of seniority - Orders - Issued - Regarding.

Ref: 1. The Telangana Gazette Part-II Extraordinary No.81, dt.24-05-2018.
2. CCT's Ref. No. D2/962/2019, dtd. 08-07-2025.
3. Representation of Sri M.Dhananjay Naik, CTO (Retd.), dtd.18.07.2025.
4. Representation of Sri P.Sridhar Reddy, AC(CT), O/o CCT, TG, Hyderabad, dtd. 22.07.2025.
5. Representation of Sri K.Venkateshwarlu, AC(CT) STU-II, O/o JC(ST), Saroornagar Division, dtd. 22.07.2025.
6. Representation of Sri V.Suresh, CTO, O/o CTO, Jubilee Hills-1 Circle, Punjagutta Division, dtd. 23.07.2025.
7. The JC(ST), Saroornagar Division, Rc.No. A1/14/2023, dtd.24.07.2025 along with representations of Sri A.Shiva Kumar, AC(CT) STU-1, O/o JC(ST), Saroornagar Division.
8. The JC(ST), Hyderabad (Rural) Division, Rc.No. Vig/NCR-498/2025, dtd. 25.07.2025 along with representations of Sri P.Janaiah, CTO, O/o AC(ST), IDA Gandhinagar Circle, Hyderabad (Rural) Division.
9. The JC(ST), Hyderabad (Rural) Division, Rc.No. Vig/NCR-498/2025, dtd. 25.07.2025 along with representations of Smt K.Durga Surekha, CTO, O/o AC(ST), Hydernagar-1 Circle, Hyderabad (Rural) Division &dtd. 16.01.2016.
10. The JC(ST), Karimnagar Division, Rc.No. A1/10/2018, dtd. 26.07.2025 along with representations of Sri S.Madhusudhana Chary, AC(CT), O/o JC(ST), Karimnagar Division.
11. The JC(ST), Warangal Division, Rc.No. A1/02/2025, dtd. 29.07.2025 along with representations of Sri P.Venkatesham, AC(CT) STU-II, O/o JC(ST), Warangal Division.
12. The JC(ST), Begumpet Division, Rc.No. E1/Objections/2025, dtd. 06.08.2025 along with representations of Sri K.Murali Mohan, AC(CT) STU-1, O/o JC(ST), Begumpet Division.
13. Representation of Sri N.Bhaskar Reddy, CTO (Retd.), dtd.29.08.2025.
14. JC(ST), Charminar Division, Rc.No. A1/1162/Rep-CTO-Sr-List/2025, dtd. 17.12.2025 along with representation of Sri S.Prakash, CTO, O/o CTO, Afzalgunj- Maharajgunj Circle, Charminar Division, dtd. 15.11.2025.

ORDER:-

1. In the reference 1st cited, the seniority list in the cadre of Commercial Tax Officers for the period from 1975-76 to 2013-14 upto 1st June'2014 was finalized by both the Commissioners of Commercial Taxes of Andhra Pradesh and State of Telangana, as the period is related to both States.

2. In the reference 2nd cited, a provisional seniority was issued for preparation of seniority list in the cadre of CTOs for the panel year 02.06.2014 to 2017-18.

3. In the reference 3rd to 14th cited, certain individuals have filed objections and the objections are examined. The details are as follows;

Common objections of 1.Sri K.Murali Mohan, 2. Sri A.Shiva Kumar, 3. Sri S.Madhusudhana Chary, 4.Sri P.Venkatesham and 5. Sri P.Sridhar Reddy, is detailed below;

4. The above individuals have stated that their names were placed in the SCN dtd. 08.07.2025, as per the earlier seniority list of CTOs revised / finalised vide CCT's Ref.No.D2/242/2016, dtd. 27.03.2018. (published in TG Gazetted No.81, dtd. 24.05.2018) it was mentioned as follows;

Note:Left over vacancies (9) for the panel years 2011-12 and vacancies (45) for the panel years 2012-13 & vacancies (13) for the panel year 2013-14 (upto June 1st) earmarked for Rank Promotees are carried forwarded to the subsequent panel years due to lack of integrated seniority list of DCTOs.

5. They have stated that, it was also mentioned that "panel not drawn" against the years 2012-13 & 2013-14. They stated that more than 100 fully qualified DCTOs were available from the final state-wide integrated seniority list of DCTOs finalised for promotion to the post of CTO for the panel years 2011-12, 2012-13 & 2013-14.

6. They have also stated that the probation of Smt Sushma Vydyam, commenced from 17.02.2015 as per Memo No. 20863/CT.I/2017-2, dtd. 08.06.2018. Hence, the individual is to be placed in 2014-15.

7. They have also objected placement of Sri Kesupaka Venkateshwarlu (SC) (DOB 15-06-1968) in the panel year 2013-14, as he was awarded "Censure" and consider placing a suitable replacement or carry forward of the said vacancy if no suitable replacement is found.

8. The individuals also stated that "reservation" is to fill the vacancy meant for that particular category by the respective categories and not for the promotion and while filling the reserved category post with the suitable reserved person, a junior may be accelerated and given promotion over the senior general category. But when the general category person also finds place in the same panel year, the general category person's seniority shall be retained (case law: Ajit Singh Januja & Others Vs State of Punjab & others on 1st March 1996 (AIR 1996 Supreme Court 1189))

9. Therefore, the following candidates shall be placed below seniority as they are juniors to them in the cadre of ACTO and in the DCTO.

Name of the Candidate (Smt/Sri)	Sl.No. Assigned in the proposed SCN vide Ref 6 th cited	Request
K.Navaneetha (SC)	4	They have no objection to placing them in their respective categories under Rule of reservation but that should not be criteria for fixing seniority. When all the officers are in the same panel year, their seniority should be restored as per the above cited supreme court judgment. These officers shall be placed below their number.
N.Gangadhar (ST) OH	8	
M.Balamani (ST)	10	
K.Venkateshwarlu (SC)	18	

10. They have also stated that Sri K.Murali Mohan and Sri M.Dhananjay Naik have filed representations in the matter for revision of seniority list of CTOs upto 1st June 2014.

11. They have requested to revise the seniority list finalised upto 1st June 2014 duly placing the rank promotees in the left over unfilled vacancies and their names to be considered against left over vacancies. They have also requested to provide an opportunity of personal hearing in the event of further proceedings, adversely against the above submissions and plea.

Reply:

12. The main contention of the individuals are to revise the seniority list of CTOs finalised upto the period 01.06.2014 by taking unfilled vacancies of CTOs earmarked to DCTOs. The above seniority list of CTOs for the period 1975-76 to 01.06.2014 (combined State of A.P.) was already finalised and published in Telangana Gazette No. 81, dtd. 24.05.2018. The present SCN dtd. 08.07.2025 was issued for preparation of seniority list of CTOs who are promoted in the State of Telangana only. Further, all these individuals were promoted as Assistant Commissioners (CT). The names of the above individuals are placed at Sl.No.19, 21, 22, 23 & 26 respectively in the SCN dtd. 08.07.2025 since they were promoted as CTOs after State bifurcation and accordingly, they have been placed in the proposed seniority list for 2013-14 (02.06.2014) to 2017-18. Further, 2012-13 panel year was not drawn and hence, none of the RPs / DRs / City list persons are not placed. Total 53 eligible RPs are placed in the panel 2013-14. Hence, it is not possible to consider the request of the individuals to place them in the list already finalised. Therefore, the objection of the individuals is hereby rejected.

13. Regarding the contention of the individuals is that regarding placement of Smt Sushma Vydyam, it is mentioned in the SCN that *the word panel year is mentioned for the purpose of calculation of vacancies and not mentioned for notional promotions/seniority etc., Further, it is noted that the expression 'panel year' is used herein only for the purpose of convenience, and not with any other intention.*

14. The name of Smt Sushma Vydyam DR CTO earlier was placed at Sl.No.915 for the panel year 2011-12 as per her date of joining as 17.05.2012 in the seniority list of CTOs finalised and published in Telangana Gazette No. 81, dtd. 24.05.2018. Later, due for delay in passing of Departmental Tests, the probation of the individual is re-fixed w.e.f. 17.02.2015 vide Government Memo No.20863/CT.I/2017-2, Revenue (CT-I) Department, dtd. 08.06.2018 and CCT's Ref.No.D1/422/2017, dtd. 18.11.2019. Hence, the name of the individual is proposed to be deleted from Sl.No. 915 of CTOs earlier seniority list, dtd. 27.03.2018. The name of Sri Mohd Anwar Pasha, comes next to Smt Sushma Vydyam as he has been promoted as CTO on 11.08.2015 and assigned to the panel 2013-14 and the date of re-fixed probation of Smt Sushma Vydyam w.e.f. 17.02.2015 is earlier to Sri Mohd Anwar Pasha's promotion date. Therefore, Smt Sushma Vydyam was placed at Sl.No.2 in the proposed seniority list. The individuals who filed objection against her are also juniors to Sri Mohd Anwar Pasha and accordingly placed in the list as per their date of promotion i.e., after Sri Mohd Anwar Pasha. Hence, the objection of the individuals is hereby rejected.

15. Regarding contention of the individuals that placement of Sri K. Venkateshwarlu, Sl.No.9 of the SCN, in the panel year 2013-14, as he was awarded "Censure" and consider placing a suitable replacement or carry forward of the said vacancy if no suitable replacement found. In this connection, it is noted that Sri K.Venkateshwarlu(SC) placed at Sl.No.21 and whereas Sri K.Murali Mohan (Sl.No.26), Sri A.Shiva Kumar (Sl.No.29), Sri S.Madhusudhana Chary (Sl.No.30), Sri P.Venkatesham (Sl.No.31) & Sri P.Sridhar Reddy (Sl.No.33) are his juniors in the integrated seniority list of DCTOs. Further, the Hon'ble High Court of Telangana in its orders dtd.10.07.2024 in

W.P. No. 22712 of 2017 while allowing Writ Petition filed by Sri K.Venkateshwarlu, setting aside the impugned order CCT's Ref. No. V1/910/2009, dtd.17.06.2016 of 2nd respondent (Commissioner of Commercial Taxes), as affirmed by the order i.e., Government Memo No. 20614/Vig-II(1)/2016, dtd. 14.03.2017 of 1st respondent (Principal Secretary to Government, Revenue Department), wherein the punishment awarded to the Sri K.Venkateshwarlu. Further, the review DPC held on 02.08.2016 approved his name to include in the panel fit for promotion to the post of CTO at SC roster point No.27 for the top of the adhoc panel year 2015-16. Hence, the request of the individuals to consider a suitable place due to award of punishment to Sri K.Venkateshwarlu is not tenable, Hence, their objection is hereby rejected.

16. Further, with regard to object of reservation is to fill the vacancy meant for that particular category by the respective categories and not for the promotion, the candidates who got promotion on SC/ST/OH reservations shall be placed as per seniority in the feeder category in the DCTO is examined. The Government issued orders in G.O.Ms.No.2, SW (SW.ROR1) Department, dtd. 09.01.2004 on policy of providing rule of reservation in promotions in favour of SC/ST. Providing reservation in promotions to the differently abled employees vide G.O.Ms.No.42, WCD&SC (DW) Department. dtd.19.10.2011 read with Telangana Commercial Taxes Service Rules, 1994. Accordingly, the SC/ST/ differently abled employees got promotion and are placed as per their roster in the above said G.O's. The request of the individuals to place them below in the seniority as per their seniority in feeder category is against the rules. Hence, their objection is hereby rejected.

17. Further, as regards to the representation filed by Sri K.Murali Mohan, AC(CT) on similar matter, a report on this issue was submitted to the Government vide CCT's Ref.No. D2/139/2017, dtd. 29.01.2020 and pending before Government.

Objection 6 of Sri M.Dhananjay Naik, CTO (Retd.), dtd. 18.07.2025

18. The individual has stated that (32) eligible feeder cadre Officers from Telangana were unjustly excluded from the seniority list for the panel years 2011-12 to 2013-14 in the finalised seniority list of CTOs upto the period 01.06.2014.

19. The individual has stated that finalisation of the proposed list for 2014-15 to 2017-18, without first rectifying the anomaly and without disposal of his pending appeal is procedurally and legally untenable. The omission is a clear violation of AP State and Subordinate Rules, particularly with regard to the rights of eligible promotee / feeder cadre officers.

20. The individual has requested that the seniority list of CTOs for the panel year 2014-15 to 2017-18 shall not be finalised until the appeal filed before the Government is duly adjudicated and rightful placement of eligible feeder cadre officers in the earlier panel years, 2011-12, 2012-13 and 2013-14 is ensured.

Reply:

21. The main contention of the individual is (32) eligible feeder cadre officers in Telangana were unjustly excluded from the panel years 2011-12 to 2013-14 and finalisation of the proposed seniority list for 2014-15 to 2017-18 without first rectifying the aforementioned anomaly and without disposal of his pending appeal is procedurally and legally untenable.

22. The seniority list of CTOs was already finalised upto the period 01.06.2014 and published in TG Gazette No.81, dtd. 24.05.2018. The appeal filed by the individual is

forwarded to the Government vide CCT's Ref.No. D2/139/2017, dtd. 29.01.2020 Government have not communicated yet in this regard. The name of the individual is placed at Sl.No.27 in the SCN dtd. 08.07.2025 since he was promoted as CTO after State bifurcation and accordingly, he was placed in the proposed seniority list for 2013-14 (02.06.2014) to 2017-18. Further, 2012-13 panel year was not drawn and hence, none of the RPs / DRs /City list persons are placed. Total 53 eligible RPs are placed in the panel 2013-14. Hence, it is not possible to consider the request of the individual to place him in the list already finalised. Therefore, the objection of the individual is hereby rejected.

Objection 7 of Sri V.Suresh, CTO, dtd. 23.07.2025

23. The individual has stated that in the SCN dtd. 08.07.2025, his name was not placed along with officers from Sl.No.89 to 94 who are also promoted as CTOs along with him. The individual has requested to include his name along with officers at Sl.No. 89 to 94.

Reply:

24. The individuals placed at serial No.89 to 94 (Seniority in the DCTOs list 186/2008-09 to 195/2008-09) in the list are seniors to Sri V.Suresh, Sl.No. 204/2008-09 in the category of DCTOs. While giving temporary promotions in the year 2018 from the cadre of DCTO to CTO, the individual was temporarily promoted as CTO. While preparing regular panels / the present proposed seniority list of CTOs, his name was not adjusted upto the period 2017-18. Hence, his name was relegated and not included in the present SCN dtd. 08.07.2025. Hence, the objection of Sri V.Suresh is hereby rejected.

Objection 8 of Sri P.Janaiah, CTO, dtd. 24.07.2025

25. The individual has stated that his name was placed at Sl.No. 70 for the panel year 2015-16 below the name of Sri D.Chandra Mohan and above the name of Sri G.V.Ramanjaneyulu. He stated that he was promoted as CTO & reported to duty on 09.12.2015. Further, Sri D.Anjaiah & others were also promoted as CTOs along with him. But as per show cause notice, the names of CTOs who are promoted along with him were shown in the panel year 2014-15 & his name was shown far below them in the panel year 2015-16.

26. The individual has requested to place him with the names of CTOs who were promoted along with him in the panel year 2014-15.

Reply:

27. Initially Sri P.Janaiah was promoted temporarily on 07.12.2015 under SC quota along with the Sri D.Anjaiah (DCTO seniority list No. 116/2005-06). However, due to adjustment of roster point no.62-SC read with lower category seniority i.e., DCTOs seniority list (146/2006-07), the name of Sri P.Janaiah, CTO was placed at Sl.No.70 in the Show cause notice. The SC roster points for the panel year 2014-15 were already filled with Sri E.Nagababu (DCTO seniority No. 133/2005-06) and the name of Sri P.Janaiah is relegated. Hence, the objection of Sri P.Janaiah is hereby rejected.

Objection 9 of Smt K.Durga Surekha, CTO dtd. 22.07.2025 & 16.01.2026

28. The individual vide her letter dtd. 22.07.2025 has stated that she was recruited as CTO through Group-I services in the year 2012 and her name was placed at Sl.No. 935 in the panel year 2011-12 as per the earlier seniority list of CTOs published in TG

Gazette No.81, dtd. 24.05.2018. The individual stated that she needs date of promotion and date of regularisation to enable to submit her detailed objections and also requested to grant (07) days of time to file detailed objections.

29. Further, the individual filed another representation dtd. 16.01.2026 stating that she was appointed as CTO through APPSC Group-I services in the year 2012 and her name placed at Sl.No. 935 in the panel year 2011-12 in the seniority list of CTOs finalised and published in Telangana Gazette dtd. 24.05.2018. Later, she was allotted to State of Telangana under mutual transfer and joined on 06.09.2018 in Telangana State.

30. The individual stated that as per orders of Hon'ble High Court of Telangana in W.P.No. 45011 of 2016 and rule 33 (a) of Telangana State and Subordinate Service Rules, 1996 and also principle taken regarding seniority of Smt K.S.Tulasi vide CCT's Procd.No. DZ/745/2016, dtd.13.11.2017, her name may be placed within her batch position i.e., after the name of Smt D.Neha who is placed at Sl.No. 936. The individual requested to afforded a personal hearing before passing final orders.

Reply:

31. The individual is DR CTO through APPSC Group-I service in the year 2012. Thereafter, she has been allotted to State of Andhra Pradesh while State bifurcation. Subsequently, she was transferred on interstate basis to State of Telangana vice versa Smt P.Lakshmi Madhavi, CTO of Telangana State mutual basis. vide G.O.Ms.No.458, Revenue (CT-I) Department, dtd. 30.08.2018 (Govt. of A.P.) & G.O.Rt.No.376, Revenue (CT-I) Department, dtd. 25.08.2018 (Govt. of Telangana) subject to condition that she should not claim seniority and shall take last rank next to the last regular candidate in the new State and forgo seniority in the existing State as well as lien. The individual joined on 06.09.2018 as CTO in the Telangana State. Hence, it is not feasible to place her name after Smt D.Neha. Therefore, the objection of the individual is hereby rejected.

Objection 10 of Sri N.Bhaskar Reddy, CTO (Retd.), dtd. 29.08.2025

32. The individual has stated that non inclusion of vacancies and non drawal of CTO panels for the years (2010-11 to 2013-14), despite availability of the integrated DCTO seniority list and more than (67) vacant CTO posts meant for RP DCTOs while DR & city list candidates were promoted. He has requested to consider his case for inclusion in the panel year 2010-11 based on his eligibility and available vacancies and also notional promotion in the cadre of CTO, AC(CT) & DC(CT). The individual also requested an opportunity of personal hearing before finalisation of the seniority list.

Reply:

33. The main contention of the individual is to include his name in the panel year 2010-11. It is submitted that the seniority list of CTOs was already finalised upto the period 01.06.2014 and published in TG Gazette No. 81, dtd. 24.05.2018. The name of the individual is placed at Sl.No.30 in the SCN dtd.08.07.2025 since he was promoted as CTO after State bifurcation and accordingly, he was placed in the proposed seniority list for 2013-14 (02.06.2014) to 2017-18. Hence, it is not possible to consider the request of the individual to place him in the already finalised seniority list. Therefore, the objection of the individual is hereby rejected.

Objection 11 of Sri S.Prakash, CTO, dtd. 27.05.2025 & 15.11.2025

34. The individual vide his letter dtd. 27.05.2025 has stated that he was appointed as ACTO through APPSC Group-IIA service in the year 1995 batch and allotted to erstwhile Zone-I. The individual stated that he required date of promotion and date of regularisation to file detailed objections and also requested to grant (10) days of time.

35. Further, the individual filed another representation dtd. 15.11.2025 stating that he was appointed as ACTO through APPSC Group-IIA service in the year 1995 batch and allotted to erstwhile Zone-I under non local quota. He worked as ACTO, DCTO & CTO upto May' 2019 in State of A.P. Later, he was transferred to State of Telangana on mutual basis and joined in State of Telangana on 01.06.2019.

36. The individual has requested to place his name as last candidate in 1995 batch of Telangana State i.e., immediately below Smt G.J.S.Praveena at Sl.No. 48 who is his batchmate of 1995 ACTOs batch and allotted to erstwhile Zone-VI, as per the analogy adopted in the case of Smt K.S.Tulasi, DCTO of A.P. transferred to Telangana on mutual basis.

Reply:

37. The individual was appointed as DR ACTO through APPSC Group-IIA service in the year 1995 batch and allotted to erstwhile Zone-I and promoted to the subsequent cadres i.e., DCTO & CTO in State of A.P. Later, the individual was transferred to State of Telangana on mutual basis with Sri P.Krishna Rao, CTO of Telangana State vide G.O.Ms.No.174, Revenue (CT-I) Department, dtd.15.02.2019 (Govt. of A.P.) & G.O.Rt.No.531, Revenue (CT-I) Department, dtd.29.12.2018 (Govt. of Telangana) subject to condition that he should take last rank next to the last regular candidate in the new State i.e., Sri K.Kishore Kumar whose date of promotion is 08.01.2019 (as per G.O.Ms.No.531) and forgo seniority in the existing State as well as lien. The individual joined on 01.06.2019 as CTO in the Telangana State. Hence, it is not feasible to place along with Smt G.J.S.Praveena, who is placed at Sl.No. 48 for the panel year 2013-14. Therefore, the objection of the individual is hereby rejected.

38. After considering all the above, it is decided to finalise the proposed provisional seniority list of CTOs from 02.06.2014 to 2017-18 shown at Annexure is confirmed.

39. It is also informed that the placements given to the individuals in the various panel years of the seniority list is only for the purpose of seniority and does not confer any right to notional promotion or monetary benefits etc., with an anterior date.

40. The appeals if any, against this seniority list, should be filed within 90 days before appellate forums from date of publication of this seniority list in the portal of C.T. Department.

41. The above seniority list will be subject to the outcome of SLP/W.Ps/O.As/appeals pending if any, before the various Courts / Appellate Forums / Government etc.

42. A Copy of the above order is available on the portal of the Commercial Taxes Department and can be accessed at the address: www.tgct.gov.in.

Encl:- Annexure.

Sd/- M.Raghunandan Rao
Commissioner of Commercial Taxes

To

The individuals concerned through Joint Commissioners(ST) concerned for taking necessary action.

Copy to the Additional Commissioner (ST), Enforcement Wing, O/o CCT, TG, Hyderabad for taking necessary action.

Copy to all Joint Commissioners (ST) in the State for taking necessary action.

Copy to all Appellate Joint Commissioners (ST) in the State for taking necessary action.

Copy to the Additional Commissioner(ST) CCW & EIU, O/o Commissioner(CT) with a request place the above orders in Official portal of CT Department.

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