

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

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

**CCTs Ref.No. D2/668/2024**

**Dated: 12.03.2026**

- Sub: Public Services – Commercial Taxes Department - Publication of Seniority list in the cadre of Deputy Commercial Tax Officer of Multi Zone-I – Provisional seniority issued – Objections received – Examined – Finalization of seniority - Orders - Issued.
- Ref: 1. CCT's Ref. No. D2/668/2024, dtd. 04.02.2026.  
2. The JC(ST), Karimnagar Division, Rc.No.A1/10/2018, dtd. 12.02.2026 along with representation of Kum. K.Anjamma, DCTO  
3. Representation Smt P. Jyothi, DCTO, O/o JC(ST), Warangal Division, dtd. 13.02.2026  
4. Representation Smt G. Pushpalatha, DCTO, O/o JC(ST), Warangal Division, dtd. 17.02.2026  
5. Representation of Sri K.Mahendhar Reddy, DCTO, O/o CTO, Medak Circle, Nizamabad Division, dtd. 13.02.2026 (e-mail copy)  
6. Representation of Smt K. Lavanya, DCTO, O/o JC(ST), Nizamabad Division, dtd. 18.02.2026  
7. Representation of Sri D. Sreenivas, DCTO, O/o CTO, Warangal Urban- III Circle, Warangal Division, dtd. 20.02.2026.  
8. Mail copy received from Sri R.Srinivas, DCTO, O/o CTO, Karimnagar-I Circle, Karimnagar Division, dtd. 21.02.2026.  
9. The JC(ST), Nizamabad Division, Rc.No.E2/16/2026, dtd. 16.02.2026 along with representation of Sri B.Eshwar, DCTO.

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**ORDER:-**

1. In the reference 1<sup>st</sup> cited, a provisional seniority list in the cadre of Deputy Commercial Tax Officers of Multi Zone-I with regard to allotment of DCTOs as per Presidential Orders'2018 was issued (till 31.08.2024 as the last candidate in the list got promotion on that date).
2. In the reference 2<sup>nd</sup> to 8<sup>th</sup> cited, certain individuals have filed objections and the objections are examined. The details are as follows;

**i) Objection of Smt P.Jyothi, DCTO, received on 13.02.2026**

The individual stated that she was promoted as DCTO in the year 2009 and her seniority in the cadre of DCTO was already finalised in the panel year 2010-11 at Sl.No.20 vide CCT's Ref.No. D2/450/2020, dtd. 09.07.2024.

Further, she stated that in the provisional seniority list of DCTOs, it is observed that Smt S.Ratna Kumari, DCTO, who is junior to her, is placed above her, which is not correct. The seniority of Smt S.Ratna Kumari, DCTO was finalised in the panel year 2010-11 at Sl.No.26. Therefore, she respectfully requested the kind CCT, Hyderabad to consider the written objection raised above while passing the orders and place her above Smt S.Ratna Kumari, DCTO.

**Reply:**

Verified. Smt P.Jyothi, DCTO placed at Sl.No.3 in the present list and Smt Ratna Kumari is placed at Sl.No.2. As per the integrated seniority list of DCTOs of Zone-V & VI was finalised /issued vide CCT's Ref.No. D2/450/2020, dtd. 09.07.2024, Smt P.Jyothi (ST) placed at Sl.No.20 and Smt S.Ratna Kumari (SC) placed at Sl.No.26

in the panel year 2010-11. Hence, the objection of Smt P.Jyothi, DCTO is accepted and accordingly she is placed at Sl.No.2 and Smt S.Ratna Kumari is placed at Sl.No.3.

**ii) Objection of Sri K.Mahendhar Reddy, DCTO, received on 13.02.2026**

The individual has stated that his name appears at Sl.No. 10 and the Date of Birth mentioned in the provisional seniority list is 20.07.1972 instead of 20.07.1979 and submitted extract copy of service book and requested for correction.

**Reply:**

Verified and corrected as requested by the individual.

**iii) Objection of Smt G.Pushpalatha, DCTO, received on 17.02.2026**

The individual was promoted as DCTO on 02.04.2013. However, while finalising the seniority in the cadre of DCTO, her name was placed below several DCTOs who were promoted at a later date and reasons were also not mentioned for placing below her juniors. Hence, she requested the kind CCT, Hyderabad to place above the name of Smt A.Kavitha who is placed in the Sl.No.7 of the tentative seniority list.

**Reply:**

Smt G.Pushpalatha, DCTO who placed at Sl.No. 24 claimed seniority over and above Smt A.Kavitha who placed at Sl.No.7 in the provisional seniority list. As seen from the CCT's Ref.No. C(DX)/1169/2015, dtd. 16.01.2021 issued with the approval of the Government, the Zone-V ACTOs seniority final list for the panel years 2005-06 to 2016-17 was finalised. In the list, which has attained finality, Smt A.Kavitha is placed ahead of Smt G.Pushpalatha. As such Smt A.Kavitha is senior to Smt G.Pushpalatha and accordingly placed her before Smt G.Pushpalatha in DCTOs provisional seniority list. Hence, the objection of Smt G.Pushpalatha, DCTO is not sustainable and is hereby rejected.

**iv) Objection of Sri R.Srinivas, DCTO, received on 21.02.2026**

The individual was initially appointed as Direct Recruit ACTO under Group-II services as per APPSC Notification No.10/1999 batch in the composite State of A.P. He was appointed as ACTO in Zone-III of erstwhile A.P and promoted as DCTO in Zone-III in April'2010 and after formation of Telangana he got transfer from A.P. to Telangana on mutual basis in the place of Sri M.Shankar Raju, DCTO w.e.f 16.03.2018. Further, as per the Supreme Court Orders in Civil Appeal No. 5099 of 2006, dtd. 18.02.2015 & 27.09.2017, he has earlier requested to re-fix / revise his seniority as per his merit ranking in Secunderabad Nodal Division as ACTOs on par with ACTOs who were selected and appointed in pursuant to Notification No.10/1999. And the same is adopted in other Departments such as Co-operative Department & Revenue Department.

**Reply:**

As per the orders issued in G.O.Rt.No. 88, Revenue (CT.I) Department, dtd. 15.02.2018, Sri R.Srinivas, DCTO has been transferred inter-state on mutual grounds in the place of Sri M.Shankar Raju, DCTO, O/o CTO-II, Khammam Circle, Warangal Division comes under Zone-V of Telangana State, subject to condition that he should not claim seniority and shall take last rank next to the last regular candidate in the State and forgo seniority in the existing State as well as lien. Accordingly his seniority fixed in the seniority list of DCTOs as per his date of joining on 12.03.2018.

The individual request pertaining to appointment of ACTO in Zone-VI and fixation of seniority among his batch mates who are appointed vide APPSC Notification No. 10/1999, keeping in view of the Supreme Court Orders in Civil Appeal No. 5099 of 2006, dtd. 18.02.2015. The objection of the individual is not pertaining to his placement in the present provisional DCTOs seniority list and further, his request to re-fix his seniority in the cadre of ACTO is rejected by JC(ST), Secunderabad Division vide Proceedings in Rc.No. A2/32/2021, dtd.24.05.2024. Hence, the objection is not sustainable and is hereby rejected.

**v) Objection of Smt K.Lavanya, DCTO, received on 18.02.2026**

The individual has stated that she was recruited as a Direct Recruit (DR) ACTO under the APPSC Notification No.2008-09. This recruitment process was duly initiated and concluded, leading to her appointment. Crucially, the tentative seniority list for DCTOs of Multi Zone-I inexplicably places several officers who were recruited under subsequent 2011 Notification specially including, but not limited to Sri J.Sambi Reddy, G.Sridhar Rao and P.Kumara Swamy, Ch.Thirupathi, A.Kondal Reddy, P.Suresh, Darepu Sreenivas, K.Ramesh, G.Purnachander, T.Kamalakar, E.Radha, N.Swarnalatha ahead of her name. This arrangement fundamentally distorts the established and legally mandated inter-batch seniority.

Further, she stated that erroneous placement relating to batch mate (Smt M. Srimathi): Disregard for merit based seniority within the same batch.

Smt M.Srimathi (Sl.No.46 in the tentative list) and she both recruited as Direct Recruit ACTOs under the same 2008-09 Notification. Despite being part of the identical recruitment batch, there is a significant 13-point disparity in our provisional seniority placement with Smt M. Srimathi being placed considerably higher.

**Reply:**

Smt K.Lavanya placed at Sl.No.59 in the provisional list was appointed as DR ACTO in 2008-09 batch vide Notification No. 38/2008 & 11/2009 and she was placed at Sl.No.32 in panel year 2012-13 of erstwhile Zone-VI vide CCT's Ref.No. C(DX)/197/2016, dtd. 18.12.2019 and her date of appointment is 01.01.2013. Smt M.Srimathi, ACTO (DR) was placed at Sl.No. 46 in provisional seniority list was also appointed vide APPSC Notification No. 38/2008 & 11/2009 in erstwhile Zone-V. Further, Sri P.Kumara Swamy, ACTO (DR) and other DR ACTOs placed at Sl.No.49 to 58 i.e., upto Smt N.Swarnalatha in the provisional list were appointed vide APPSC Letter No.896/RS-23B/2011, dtd. 30.04.2013 and their date of joining in regular service as 30.05.2013 to 03.06.2013 respectively as such she is senior to them. Hence, the objection of the individual is considered and she is placed on par with her batch mate after Smt M.Srimathi, DCTO.

**vi) Objection of Kum. K.Anjamma, DCTO, received on 12.02.2026**

The individual has stated that her name appears at Sl.No. 60 and the Date of Birth mentioned in the provisional seniority list is 07.10.1982 instead of 07.11.1982 and caste is mentioned "SC" instead of "ST-Yerukala" and submitted community certificate and birth certificate and requested for correction.

**Reply:**

Verified and corrected as requested by the individual.

**vii) Sri D.Sreenivas, Smt G.Pushpalatha, & Sri B.Eshwar, DCTOs filed certain common objections which are as follows:**

- i. Preparation of seniority without panel years and
- ii. Non adoption of rosters for SC/STs &
- iii. Not followed Rule 33 of Telangana State & Subordinate Service Rules

**Reply:**

The present provisional seniority list is prepared based on the minutes/proceedings for the Departmental Promotions Committee approved lists panel year wise and as per the proceedings of the Allotment Committee under Presidential Order' 2018. The placements of the DCTOs in the list adopted as per the above lists duly following their seniority and roster points as per Telangana State & Subordinate Service Rules. Further, with regard to roster points, Rule 22 i.e., Special Representation (Reservation) of State and Subordinate Service Rules, is applicable only in case of Direct Recruitment and in promotions to the higher cadre not in the case of preparation of seniority list, whereas Rule 33 pertains to seniority only. However, the category of reservation i.e., SC/ST/OH mentioned and the placements of incumbents also who got promotion under ROR is followed as per DPC minutes.

After considering all the above, the proposed provisional seniority list of DCTOs of Multi Zone-I shown at Annexure is hereby confirmed.

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.

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.

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.

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](http://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.

Stock File / Spare.