

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES  
ANDHRA PRADESH & TELANGANA

PRESENT: SRI J.SYAMALA RAO, I.A.S.,  
SRI V.ANIL KUMAR, I.A.S.,

**CCT's Ref.D2/242/2016.**

**Dated:27-03-2018**

Sub: Public Services – C.T. Dept., - Seniority list in the cadre of CTOs finalized from the panel years 1975-76 to 2007-08 – Revision of this seniority lists warranted due to subsequent revision of seniority in the cadres of ACTOs and DCTOs as per the orders of the Court and the Government – proposing to revise the finalized seniority list of CTOs for the period 1975-76 to 2007-08 and also proposing further Seniority list of CTOs for the period from 2008-09 to 2013-14 (Upto 1<sup>st</sup> June) – Show Cause Notice issued – Objections filed – Examined – orders passed.

Ref: 1. G.O.Ms.No.1661, Revenue (CT.I) Dept., dt.25-08-2011  
Published vide Gazette No.492, dated 03-09-2011.  
2. CCT's Ref.D2/146/2011, dt.27-01-2012 published vide  
Gazette No. 7, dated 16-02-2012.  
3. APAT interim orders in OA.No.9200/2010, 9829, 8947,  
8932, 8820, 9244 of 2011 dt.27-12-2010, 21-12-2011,  
22-11-2011, , 25-11-2011 & 05-12-2011.  
4. Instructions of the Govt., vide memo  
No.263/CT.I(2)/2011, dt.29-06-2011 & 5 other memos.  
5. ACTOs seniority lists pub.in A.P.Gaz.No.66 dt.08-05-2012.  
6. DCTOs seniority lists pub. in A.P.Gaz.No.152, dt.28-03-14.  
7. Integrated seniority list of DCTO published in A.P.  
Extraordinary Gazette No.163, dt.15-06-2015.  
8. CCT's Ref.D2/242/2016, dated 17-05-2016.  
9. Govt., Memo No.34022/65/CT.I(1)/2015, Rev(CT.I) Dept,  
dt.06-07-2016.  
10. SCN in CCT's Ref.D2/242/2016, dated 25-01-2017.  
11. AP Extraordinary Gazette No.  
12. Objections of the individuals.  
13. CCT's Ref. D2/242/2016, dated 13-11-2017  
14. TS CCT's Ref.No.D(2)/139/2017, dated 24-11-2017.  
15. CCT's Ref. D2/242/2016, dated 07-12-2017.  
16. Govt. Memo No.34022/65/CT.I(1)/2015, dt.09-02-2018.

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**ORDER:**

In the reference 1<sup>st</sup> cited orders were issued by the Government finalizing the state-wide seniority list of CTOs for the panel years from 1975-76 to 1998-99, as the government were appointing authority for the post of CTO upto 31-8-1999.

2. Thereafter, the Commissioner (CT) became the appointing authority for the post of Commercial Tax Officer. Therefore, with reference to the parameters given in the reference 1<sup>st</sup> cited, the seniority list of CTOs

for further panel years i.e from 1999-2000 to 2007-08 was finalized by the Commissioner (CT) in the reference second cited. Pursuant to the said two seniority lists of CTOs, further promotion to the cadre of Assistant Commissioner (CT) was also effected and the two lists of Commercial Tax Officers were exhausted.

**3.** While that being the position, some of the direct recruit ACTOs of different panel years complained of that while preparing the seniority list of ACTOs, the principle of rota-quota prescribed in Ten Point Cycle in the APCTSS Rules in the combined State of A.P. was not followed at all, which resulted lower placements to them in the seniority list of ACTOs. Hence, they approached the Hon'ble APAT and the Hon'ble Tribunal passed interim orders vide reference 3<sup>rd</sup> cited.

**4.** Pursuant to the interim orders of the Hon'ble Tribunal, the Government issued orders in the reference 4<sup>th</sup> cited, directing the Commissioner (CT) to finalise the seniority lists of ACTOs in accordance with the principle of rota-quota, revising the earlier seniority lists of ACTOs.

**5.** In deference to the interim orders of the Hon'ble Tribunal in the reference third cited and orders of the Government in the reference fourth cited, the seniority lists of ACTOs in relating to all the Units of Appointment in six zones had been taken up for revision and finalised the same, and published the said seniority lists in the Gazette No.66 dt. 08-05-2012 as mentioned in the reference fifth cited.

**6.** As a sequel to the above revised seniority list in the cadre of ACTOs, the integrated seniority list of DCTOs finalized earlier, required revision and therefore, the earlier zonal seniority list of DCTOs and integrated seniority list of all the six zones were revised duly following the due procedure of law as enunciated in the judgment of the Hon'ble High court in WP.Nos.24335/99 and 14538/2000 dtd.9-4-2001 and the same were published in the A.P. Gazettes No.152 & 163 in the references 6<sup>th</sup> and 7<sup>th</sup> cited respectively.

**7.** As a result of revision of the integrated seniority list of DCTOs in the reference 7<sup>th</sup> cited, the earlier seniority list of the CTOs finalised in two spells vide reference 1<sup>st</sup> and 2<sup>nd</sup> cited for the panel years 1975-76 to 1998-99 and 1999-2000 to 2007-08 respectively required revision. Accordingly, the

seniority lists of CTOs finalised in the reference 1<sup>st</sup> and 2<sup>nd</sup> cited are now proposed for revision. The other data mentioned in the references 1<sup>st</sup> and 2<sup>nd</sup> cited remain unchanged. Simultaneously, It is also now proposed to finalize the further seniority list of CTOs for the panel years from 2008-09 to 2013-14 (upto 1<sup>st</sup> June'2014). The revision of seniority list of CTOs from 1975-76 to 2007-08 and proposed further seniority list of CTOs from 2008-09 to 2013-14 (upto 1<sup>st</sup> June'2014) is appended as **Annexure-II**

**8.** While preparing the seniority lists of the CTOs of above periods, followed the following principles:

1. The Andhra Pradesh Commercial Taxes Service Rules were framed in the following Government Orders:
  - a) G.O.Ms.No.178, Revenue, Dt.15-10-1963.
  - b) G.O.Ms.No.360, Revenue (CT-I) Dept., Dt.23-04-1994.
  - c) G.O.Ms.No.1320, Revenue (CT.I) Dept., dt. 28-10-2010.
2. As per these service rules, there are three channels for filling the post of Commercial Tax Officer.
  - i) By Direct Recruitment
  - ii) By Promotion
  - iii) By transfer from Section Officers and Private Secretaries to Secretaries to Government
3. As per G.O.Ms.No.178, Revenue, dated 15-10-1963, followed the 15 point cycle upto 22-04-1994 and after followed 10 point cycle from 23-04-1994 as per G.O.Ms.No.360, dated 23-04-1994. Subsequently, the Government issued G.O.Ms.No.1320, dated 28-10-2010 filled the CTOs in total cadre strength in fixed percentage as follows:
  - (1) 33 1/3% - By Direct Recruitment
  - (2) 56 2/3% - By promotion
  - (3) 10% - By transfer from Section Officers and Private Secretaries to Secretaries to Government.
4. DRs list was prepared basing on APPSC allotment from 1975-76 to 2013-14 and placed them at appropriate place of integrated seniority list of CTOs as per their date of joining by following the declaration of their probation, in terms of circular memo no.16/Ser.A/93-39 GA (Ser.A) Department, dated 21-04-1999.
5. List relating to city list candidates appointed from Secretariat service in every 15<sup>th</sup> point from 18-10-1975 to 22-04-1994 and after in every 10<sup>th</sup> point from 23-04-1994 is taken into consideration. From 28-10-2010 followed the 10% fixed quota to them in total cadre strength of CTOs.
6. Rank Promotee DCTOs list was prepared based on the following principles.

- (a) Rank Promotees panels are prepared from the integrated Seniority list of DCTOs which was finalized vide G.O.Rt.No.1840 Revenue (CT-I) Dept., dt.12-12-2000 and the integrated seniority list of DCTOs published in A.P. Gazette No.163, dt.15-6-2015 following the Rota-Quota principle, in terms of circular memo no.16/Ser.A/93-39 GA (Ser.A) Department, dated 21-04-1999 as instructed by the Government vide reference 9<sup>th</sup> cited.
- (b) During the preparation of this list, some persons officiated as CTOs even though they were not eligible. Therefore, their names do not find place in the proposed in this show cause notice. Consequently, persons who were seniors and eligible but not promoted at appropriate time for want of seniority lists, have now been appropriately placed/ included, in terms of circular memo no.16/Ser.A/93-39 GA (Ser.A) Department, dated 21-04-1999.
- (c) Some DCTOs retired / died without officiating as CTOs, though their substantive vacancies in the cadre of CTO arose before retirement / death, as such they are placed in the present proposed seniority list of CTOs with reference to revised seniority list of DCTOs.
- (d) Substantive Vacancies arose in those panel years are taken into consideration for three methods of recruitments for the post of CTO i.e. Direct Recruitment, Appointment by transfer and promotion from the post of DCTO as per the orders of the Government mentioned at Sl.No.1, these are:
1. From 1975-76 to 1993-94 (Upto 22-04-1994) followed 15 point cycle.
  2. From 1993-94 (23-04-1994) to 2009-10 (Upto 27-10-2010) followed 10 point cycle.
  3. From 2010-11 to 2013-14 (upto 1<sup>st</sup> June 2014) followed fixed percentage envisaged in G.O.Ms.No.1320, dt.28-10-2010.
- (e) The details of substantive vacancies for the panel years 1975-76 to 1998-99 mentioned vide G.O.Ms.No.1661, Revenue (CT.I) Dept., dated 25-08-2011 in the finalized seniority list of CTOs by the Government and details of substantive vacancies for the panel years 1999-2000 to 2007-08 mentioned vide Gazette No.7, dt. 16-02-2012 in the finalized seniority list of CTOs by the Commissioner (CT) remains unchanged. The substantive vacancies for the panel years 2008-09 to 2013-14 (Upto 1<sup>st</sup> June'2014 are furnished along with the substantive vacancies shown in the above references from 1975-76 to 2007-08 as **Annexure-I.**
- (f) Due care has been taken not to disturb the inter-se-seniority in the lower cadre in respect of S.C./S.T candidates while fitting them in the relevant Roster Points in accordance with the rule of reservation under rule 22 of the A.P. State and Subordinate Service Rules, 1996.
- (g) Due care has been taken while fitting the Handicapped persons as per orders of the Government vide G.O.Ms.No.23, Dept. for

Women, Children, Disabled & Senior Citizens (DW) Dept., dated 26-05-2011.

- (h) The respective Panel year in the cadre of DCTO, who were placed in the integrated seniority list of DCTOs published in Gazette No.163, dt.15-06-2015 are mentioned in the proposed seniority list of CTOs to maintain the transparency.

**9.** In the above show cause notice 15 days time was given enabling the affected persons to file written objections. This show cause Notice was published in AP Extraordinary Gazette in the reference 11<sup>th</sup> cited and also placed in the Departmental website.

**10.** In response to the show cause notice, the following objections have been received from the following individuals and they are discussed hereunder.

**1. Objection filed by Sri N.Ashok Reddy, JC (CT) (Retd)**

The objection of the individual is precisely to the effect that the Seniority among the Direct Recruits appointed shall be with reference to the merit ranking assigned to them by the selection authority i.e. APPSC in his case. Though some of the his batch mates of CTOs of the year 1986-87 got lesser marks they were shown as senior to him in the seniority list of CTOs in the panel year 1986-87.

**Reply:**

The above objection has been examined with reference to G.O.Ms.NO.1661, Revenue (CT.I) Department, dated 28-08-2011, in which seniority list of CTOs for first time finalized by the Government for the panel years 1975-76 to 1998-99. As seen from this seniority list, the individual did not raise the present objection and there by allowed his seniority as per above orders of the Government to become final. The individual ought to have raised this issue at the time of issuing of above G.O. itself. Having not raised said issue at that point of time, it is now not open to the individual to raise such issue at this juncture as it is hit by the principles of constructive resjudicata and disturbs the settled seniority among the Direct Recruits of his batch. Therefore, his objection is not sustainable and accordingly over-ruled.

**2. Objection filed by Sri G.Mallesham, CTO (Retired)**

He contends that he joined in C.T Dept. as L.D. Clerk on regular basis 12.02.1968 whereas Sri M.Sudarshan joined in C.T. Dept.

subsequent to his appointment, on inter- departmental transfer from the Department of Land Revenue. As such his name should be placed on and above the name of Sri M.Sudarshn in all cadres inclusive of CTO and AC.

**Reply:**

The present exercise is finalization of Seniority in the cadre of CTOs vis-à-vis the integrated seniority list of DCTO of all zones. In the integrated seniority list of DCTOs finalized the above individuals name found placement at Sl.No.448 whereas the name of Sri M.Sudarshan found placement at Sl.No.238 in the panel year 1986-87. The individual should have raised the issue of the departmental transfer of Sri M.Surarshan for Revenue Department to Commercial Taxes Department and according to his seniority at that relavant point of time. He did not raise this issue at that relevant point of time and allowed integrated seniority list of DCTOs to become final. As such, he has no locus-standi to raise the issue of departmental transfer of Sri M.Sudarshan to C.T. Department and his seniority in this department in feeder cadre while finalizing present seniority list of CTOs. Thus, the objection of Sri G.Malleshm is devoid of merit and unsustainable.

**3. Common Objection filed by (1) Sri P.Narasimha Rao, DC (CT) (Retd) (2) Sri K.Anantham,I/c DC (CT)(Retd) (3) Sri N.V.Narasimha Rao, I/c DC (CT) (Retd)**

1) The contention of individuals is that from the seniority list of Assistant Commissioner (CT) finalized in G.O.Ms.NO.129, dated 29-03-2014, it is noticed that the vacancies of CTOs arose due to promotion to the post of Ac (CT) in the panel years of 1993-94 and 1995-96 were 43 and 14 respectively. But, as in the proposed revision of seniority, the vacancies of CTOs were shown as 42 and 13 for the panel years 1993-94 and 1994-95. Similar omissions are also found in other panel years. Hence, they request to adopt correct CTO vacancies in each panel year and not to adjust the vacancies as a bunch in a single panel year.

2) The individuals contended that in the CTOs list finalized in G.O.Ms.No.1661, 34 CTO vacancies stated as inflated, were deleted from the panel years of 1990-91, 92-93, 95-96 and 96-97 to the advantage of D.R. CTOs without giving any opportunity to other RP CTOs. Hence, it is requested to provide working sheet of deleted

vacancies of CTOs with reasons and action taken against the concerned officials for this omission to file written objections to the present show cause notice. Further, as seen from the show cause notice issued now, names of the CTOs listed in table are found in addition to the names appear in seniority list finalized in G.O.Ms.No.1661. However, resultant vacancies arose on their retirement have been not added to the respective panel years, as shown here under.

| S. No | S.No In panel member | Panel year | Name                | Date of Retirement | Vacancy to be taken in panel year |
|-------|----------------------|------------|---------------------|--------------------|-----------------------------------|
| 1     | 239                  | 1987-88    | Syed Ismail         | 31-05-1990         | 1989-90                           |
| 2     | 364                  | 1993-94    | G.C Muni Reddy      | 31-12-2001         | 2001-02                           |
| 3     | 392                  | 1994-95    | D.Daya Ratanam      | 31-05-2000         | 1999-2000                         |
| 4     | 401                  | 1994-95    | Y.S Prakash Rao     | 31-07-1996         | 1995-96                           |
| 5     | 437                  | 1995-96    | E.Venkateshwar Rao  | 31-03-1996         | 1995-96                           |
| 6     | 532                  | 1997-98    | G.Madhusudhan Reddy | 31-08-1999         | 1998-99                           |
| 7     | 659                  | 2004-05    | Lokaradhya          | 31-07-2005         | 2004-05                           |

3) They further contended that to add above 7 CTO vacancies besides adding the 21 CTO vacancies (34-13), which were deleted on the pretext of inflated vacancies without any proper justification and the posts deleted needs to be restored.

4) The contention of the individuals is that the seniority list of CTOs finalized in G.O.Ms.No.547 dated 30-07-1988, the vacancies of CTOs at S.No.146 & 147 were kept vacant with a remark "to go to DCTOs" and these 2 vacancies have to be carried forward to the next panel year i.e. 1975-76, but the same was not considered in present show case notice issued. Hence, these two vacancies and the consequential retirement vacancies shall be added to the panel year 1975-76 and the subsequent respective panel years respectively.

5) The contention of the individuals is that the Government has suspended City List quota vide circular U.O. note No.44232/SPF-A/2002, GAD(SPF-A) Department dated 15-02-2003, in view of judgment dated 07-11-2001 of Hon,ble Apex Court of India in Civil Appeals No.9643/9644 of 1995. Hence, they request to delete the names of the officers illegally promoted from lower cadre through city list quota right from the inception of the presidential order i.e. from 18-10-1975.

6) The contention of the individuals is that the judgment of Hon'ble Apex Court of India in Civil Appeal No.2368 of 2011, 2369 of 2011

and 2370-2373 of 2011 may be followed, while considering the seniority of SC/ST candidates.

**Reply:**

The above common objections have been examined with reference to record. For the purpose of finalization of the present seniority list of CTOs, the vacancies of CTOs arose on account of Retirements, Promotion and death in each panel year have been taken into consideration. These vacancies were taken into 15/10 point cycle as prescribed under the A.P. Commercial Taxes Service Rules, and accordingly those vacancies were filled from different sources, such as by way of Direct Recruitment, Promotion from the cadre of DCTOs and appointment by transfer from the cadre of Section officers of Secretariat service. The individuals being rank promotes, their seniority in the cadre of CTO would be reckoned only from the date they were regularly appointed as CTOs against the date of arising of substantive vacancies of CTOs in their quota. Any officiating period as CTO prior to the date of arising of substantive vacancy of CTO in their quota for them would be only temporary one and the same would not count for the purpose of determining their seniority in the cadre of CTO. The vacancies stated by them related to the seniority list of Assistant Commissioner (CT), whereas the present exercise is finalization of seniority list of CTOs with reference to vacancy position as indicated in G.O.Ms.No. 1661, dated 25-08-2011. Except the change of names in the vacancies shown in the above G.O. virtually there is no alteration of vacancy position of CTOs.

Further, the contention of the individuals that persons drafted from City list quota cannot be fitted into seniority list, since their drafting and further promotion to the cadre of CTO is illegal in the light of Supreme Court Judgment dated 07-11-2001 in Civil Appeals No.9643/9644 of 1995 read with Government memo no. 44232/SPF-A/2002, GAD(SPF-A) Department dated 15-02-2003.

The above objection has been carefully examined with reference to the judgment of Hon'ble Supreme Court in Civil Appeal No.4947-4951 of 2014 in the case of K.Madhava Reddy and others vs Government of A.P. and Ors., which judgment was subsequent to the judgment of the Hon'ble Supreme court, in civil appeal no. 9643/9644 of 1995. In this subsequent judgment of Supreme Court it ratified all the appointment of city list candidates since, their appointment by transfer to the executive local cadre post was much before the judgment of Hon'ble Supreme Court in civil appeal no.



9643/9644 of 1995 and with reference to the orders of the Government then in force. As such, all City list candidates subsequently promoted as CTOs have been rightly shown in the present seniority list of CTOs. Hence, their objection that city list candidates cannot fit into CTOs seniority list is not acceptable and as such the same is over-ruled.

In respect of their contention with regard to following of rule of reservation in the matter of seniority, it is to state that as per orders of the Government G.O.Ms.No.26, Social Welfare (ROR-I) Department, dated 20-02-2009, reservation shall be implemented with consequential seniority in favour of Scheduled Caste and Scheduled Tribe in promotions in all cadres of posts in all State Government Department of A.P. The Judgments of Hon'ble Supreme Court relied upon by the individuals had no occasion to consider these orders of the Government. Therefore, as long as the orders of the Government in the above G.O. are not recalled or rescinded the rule of reservation with consequential seniority in promotions to SC and ST candidates continue to the operative.

The present revision of seniority is warranted due to revision of seniority in the lower cadre on the basis of Rota-Quota principle as per orders of the Hon'ble Tribunal in Six OAs and instructions of the Government in Memo No. 263/CT.I(2)/2011,29-06-2011 and other 5 memos. As per revision of lower cadre seniority, their names are placed in appropriate place in the present seniority. Therefore, their objections are not sustainable and accordingly over-ruled.

#### **4. Objection filed by Sri DTV Ramana, AC (CT) (Retired)**

1) The contention of the above officer is that he gave his objection dt. 06-01-2011 against the deletion of (34) vacancies which were inflated in the panel years from 1990 to 1997 and the inclusion of (13) names of officers, who worked and retired as regular CTOs, but were not included in the previous seniority list in the panel years from 1990 to 1997. But, his objections were not considered and any tangible legal explanation had not been given and the Proceedings of Seniority were passed vide G.O.Ms.No.1661, dated 25-08-2011 in the cadre of CTOs for the panel years.

2) The contention of the individual is that from the period 1975-76 to 2013-14, the ST vacancies were not filled up with SC eligible and qualified candidates, in terms of Rule 22-(E) (h) (ii) of AP CT Service rules, though there was non-availability of ST eligible candidates. As such his juniors of ST candidates in the feeder category of DCTOs superseded in the seniority list of CTOs now communicated.

3) The contention of the individual is that the city list candidates, who had been appointed by transfer as ACTOs / DCTOs, shall not be placed in the seniority lists of ACTOs, DCTOs and CTOs in view of the Judgment of the Hon'ble Supreme Court of India in civil appeals No.9643/9644 of 1995 dated 07.11.2001 and circular U.O note No.44232/SPF-A/2002 GAD(SPF-A) dept. dated 15-02-2003.

4) The contention of the individual is that certain SC candidates namely, D. Daya Ratnam and Sri B.Parthasarathi were placed in the seniority list of CTOs, though they never promoted or officiated in the cadre of CTO. Hence, their placements in the seniority list of CTO shall be deleted.

**Reply:**

1. On the objection of the individual with regard on the alleged inflated vacancies, the reply given to the common objection of Sri P.Narasimharao and others holds good even in the case of this individual. Rule 22 (e) (h) (ii) of the State and Subordinate Service rules , 1996 would be applicable only direct recruitment and not for promotions. Reservations in promotions with consequential seniority for SC/ ST candidates for the first time came to be implemented through the orders of the Government in G.O.Ms.5, Social Welfare (ROR-I) Department, dated 14-02-2003 read with the orders of the Government in G.O.Ms. No.26, Welfare (ROR-I) Department, dated 20-02-2009. Therefore, the contention of the individual that in the absence ST candidates their vacancies can be filled with SC candidates does not deserve any merit. With respect to placement of Sri B.Parthasarathi and P.Dayaratnam over the individual, it is clarified that the both being seniors to the individual as per integrated seniority list of DCTOs finalized and published vide Gazette No. 163, dt. 15-06-2015 and they also found placement in the finalized seniority of CTOs in G.O.Ms. No.1661, dated 25-08-

2011 and as such they are rightly placed over the individual. In fact, at that point of time the individual did not file any objection and therefore, the present objection can be construed as frivolous and untenable one.

With regard to objection for placement of city list candidates in the seniority list, the reply given to the Common Objection in the case of Sri P.Narasimha Rao and others equally holds good here also.

**5. Common objection filed by (1) Sri S.Syama Rao, AC (CT), (2) J.Mruthumjaya Rao, AC (CT), (3) C.Anil Kumar, AC (CT) Retired (4) G.Ravinder Reddy, CTO (Retd) from Telangana State and (1) Sri K.Chandra sekhar, AC (CT) (2) Sri Z.Lourdaih Naidu, CTO (3) Sri K.Nagedra Kumar, AC (CT) from A.P.State.**

1) The contention of the individuals is that the vacancies arose due to promotion of CTOs to the post of Asst. Commissioner (CT) have been taken as a bunch in a single panel year is not correct and they should be apportioned in different preceding panel years as was done in finalization of seniority list of Assistant Commissioners vide G.O.Ms.No.129 dt:29-03-2014 for the panel years 1983-84 to 2010-11 .

| SL No. | Panel Year       | CTO Vacancies arised due to Promotion to the cadre of Assistant Commissioner | CTO Vacancies considered in the present Show Cause Notice | Difference   |
|--------|------------------|--|---|--------------|
| 1      | 1983-84 to 92-93 | No dispute   |   |              |
| 2      | 1993-94          | 43   | 42  | (-)1         |
| 3      | 1994-95          | 0  | 0   | 0            |
| 4      | 1995-96          | 14   | 13  | (-)1         |
| 5      | 1996-97          | 8  | 8   | 0            |
| 6      | 1997-98          | 16   | 17  | (+)1         |
| 7      | 1998-99          | 13   | 7   | (-)6         |
| 8      | 1999-2000        | 16   | 0   | (-)16        |
| 9      | 2000-01          | 6  | 0   | (-)6         |
| 10     | 2001-02          | 9  | 0   | (-)9         |
| 11     | 2002-03          | 3  | 0   | (-)3         |
| 12     | 2003-04          | 9  | 0   | (-)9         |
| 13     | 2004-05          | 28   | 67  | (+)39        |
| 14     | 2005-06          | 18   | 22  | (+)4         |
| 15     | 2006-07          | 7  | 0   | (-)7         |
| 16     | 2007-08          | 10   | 0   | (-)10        |
| 17     | 2008-09          | 12   | 0   | (-)12        |
| 18     | 2009-10          | 9  | 1   | (-)8         |
| 19     | 2010-11          | 17   | 0   | (-)17        |
|        | <b>Total</b>     | <b>238</b>   | <b>177</b>  | <b>(-)61</b> |

2) The contention of the individuals is that as per the seniority list finalized and published in AP Gazette No.22-A, dt: 12-01-2005 for the panel year 1990-91, the total CTO vacancies have been arrived at 48 apportioning the same as (29) for RPs+(16) for DRs+(3) for City list total (48). But as per G.O.Ms.No.1661, dt.25-08-2011 the total vacancies were shown as (40) and apportioned as (23) for RPs+ (14) for DRs+(3) for City list Total =(40) thus deleting (8) vacancies in the panel year 1990-91. But in the seniority list

published in the said G.O. the persons who were said to be placed in inflated quota have been shown in the confirmed seniority list. It shows that 8 vacancies were deleted under the guise of inflated vacancies. But the persons continued without their vacancies as listed below:

| Sl No. | Sl No in the panel year | Name              | Date of retirement | Remarks  | Find place in the seniority list as per G.O.Ms. No. 1661, dt:25-03-2011 |
|--------|-------------------------|-------------------|--------------------|--|---|
| 1      | 12                      | K Sankar Rao      | 30-09-1990         | Retired as CTO, But didn't mention in CTO's list | 254   |
| 2      | 16                      | A M Khan          | 31-12-1990         | -do-   | 259   |
| 3      | 19                      | Abdul Sattar      | 31-01-1991         | -do-   | 272   |
| 4      | 23                      | K Satya Rao       | 28-02-1991         | -do-   | 255   |
| 5      | 5                       | RamakrishnaReddy  | 31-05-1991         | -do-   | 271   |
| 6      | 7                       | N V P Vittal      | 30-06-1991         | -do-   | 260   |
| 7      | 8                       | Srinivasa Mudra   | 30-06-1991         | -do-   | 273   |
| 8      | 1                       | Bhimananda Sastry | 30-08-1991         | -do-   | 261   |

3) In the present show cause notice, the following CTOs were not included in the seniority list. However their retirement vacancies were not considered for arriving at correct vacancy position and the same are to be added to the respective panel years. While preparing the seniority lists earlier vide G.O.Ms.1661 dt. 25-08-2011 for the period 1975-76 to 1998-99 the Govt. has deleted the names of CTOs and reduced 34 resultant vacancies panel year wise. In the panel year 1990-91 (8) vacancies, 1993-94 panel year (6) Vacancies, 1995-96 panel year (9) vacancies and 1996-97 (11) vacancies were deleted stating that they have not figured in the list prepared and published in G.O.Ms.1661 dt:25-08-2011 as they worked as in-charge CTOs and retired as in-charge CTOs in the inflated vacancies without officiating the DCTO post.

On this basis, now as the names of DCTOs figured in the show cause notice of CTOs seniority list and since they have retired subsequently, vacancies which resulted on their retirement as CTO have to be included as shown below against the panel years indicated below in CTO vacancies.

| Sl No | Sl. No in SCN | Panel Year | Name                 | Date of Retirement | Vacancy to be taken in Panel year |
|-------|---------------|------------|----------------------|--------------------|-----------------------------------|
| 1     | 239           | 1987-88    | Syed Ismail          | 31-05-1990         | 1989-90                           |
| 2     | 534           | 1995-96    | Gangaramsingh        | 31-03-1997         | 1996-97                           |
| 3     | 364           | 1993-94    | G C Muni Reddy       | 31-12-2001         | 2001-02                           |
| 4     | 437           | 1995-96    | E Venkateshwara Rao  | 31-03-1996         | 1995-96                           |
| 5     | 472           | 1996-97    | R Prasada Rao        | 30-06-1997         | 1996-97                           |
| 6     | 532           | 1997-98    | G Madhu Sudhan Reddy | 31-08-1999         | 1998-99                           |

|   |     |         |                    |            |         |
|---|-----|---------|--------------------|------------|---------|
| 7 | 659 | 2004-05 | Lokaradya          | 31-07-2005 | 2004-05 |
| 8 | 368 | 1993-94 | R Sanjeeva Rao     | 30-11-1995 | 1995-96 |
| 9 | 371 | 1993-94 | P Venkateswara Rao | 31-10-1996 | 1996-97 |

Therefore the above 08 vacancies of 1990-91 panel year and 09 vacancies in different panel years (total 17 CTOs) shall be increased in the respective panel years and requested to increase 17 vacancies of CTOs to RP Quota in the present revision for finalization of seniority.

4. The contention of individuals is that as per G.O.Ms.No.547 Revenue (CT-I), dt: 30-07-1988 published vide Gazette No. 37 dt: 15-09-1988, the seniority lists of CTO upto 1975 are finalized and published. As per the said notification Sl. No. 146 and 147 meant for RPs have been kept vacant and carried forwarded to subsequent panel years. The said two vacancies arose on 01-08-1975, but not carried forward to the next panel year as per the show cause notice now issued.

5. The contention of individuals is that in the CCT reference D2/146/2011 dt:27-01-2012 published vide Gazette No.7,dt:16-02-2012, in the year 2004-05, total vacancies are shown as 130 [RP's 78+DR's39+CL's13], whereas in this show cause notice vide CCT's ref D2/ 242 /2016 dt; 25-01-2017, the total vacancies are shown as 128 instead of 130 and reduced two vacancies. Thus in RP quota instead of 130 vacancies only 128 vacancies have been shown with reasons not known.

7. The contention of individual is that the revised seniority of AC's was finalized in G.O.Ms.No.129, dt:29-03-2014 and as per the said G.O. the individuals are placed in earlier panel years and the resultant vacancies arose on such notional promotion as Acs, in the cadre of CTOs are not considered in the respective panel years basing on their date of promotion while calculating the vacancies for finalization of seniority list in the cadre of CTO. The details of such individuals are given below:

| Sl No | Name of the Individual | Sl.no.in G.O. 129 Dated 29-03-2014 | Date of promotion as Assistant Commissioner | A.C. Panel Year | Year in which actual CTO Vacancy to be considered | CTO Vacancy considered in the year |
|-------|------------------------|------------------------------------|---|-----------------|---|------------------------------------|
| 1.    | Abdul Sukhur Qadri     | 7                                  | 28-08-1984                                  | 1983-84         | 1983-84   | 1985-86                            |
| 2.    | M. Dayananda Swamy     | 33                                 | 11-06-1990                                  | 1989-90         | 1989-90   | 1994-95                            |

|     |                      |     |            |           |           |           |
|-----|----------------------|-----|------------|-----------|-----------|-----------|
| 3.  | A. Danaiah           | 47  | 28-02-1991 | 1990-91   | 1990-91   | 1992-93   |
| 4.  | D. Lakshumaiah       | 49  | 28-02-1991 | 1990-91   | 1990-91   | 1993-94   |
| 5.  | Azzez Asif Ali       | 85  | 31-12-1993 | 1993-94   | 1993-94   | 1994-95   |
| 6.  | P. Balaraj           | 87  | 31-12-1993 | 1993-94   | 1993-94   | 1998-99   |
| 7.  | V.V. Subbarayudu     | 88  | 31-12-1993 | 1993-94   | 1993-94   | 1994-95   |
| 8.  | A.M. Khan            | 128 | 07-09-1996 | 1996-97   | 1996-97   | 1997-98   |
| 9.  | Mahamood Ali         | 138 | 03-06-1998 | 1997-98   | 1997-98   | 1999-2000 |
| 10. | E. Buchaiah          | 144 | 03-06-1998 | 1997-98   | 1997-98   | 1999-2000 |
| 11. | K. Kumaraiah         | 157 | 22-01-1999 | 1998-99   | 1998-99   | 2003-2004 |
| 12. | D. Sita Rama Shastry | 160 | 31-03-2000 | 1999-2000 | 1999-2000 | 2000-2001 |
| 13. | B. Narasingha Rao    | 161 | 30-04-2000 | 1999-2000 | 1999-2000 | 2006-2007 |
| 14. | N. Nagaraju          | 165 | 15-07-2000 | 1999-2000 | 1999-2000 | 2002-2003 |
| 15. | K. Satya Narayana    | 168 | 15-07-2000 | 1999-2000 | 1999-2000 | 2005-2006 |
| 16. | M. Venkata Swamy     | 169 | 15-07-2000 | 1999-2000 | 1999-2000 | 2003-2004 |
| 17. | C. Alluraiah         | 170 | 15-07-2000 | 1999-2000 | 1999-2000 | 2001-2002 |
| 18. | C. Viswanath         | 178 | 31-12-2000 | 2000-2001 | 2000-2001 | 2003-2004 |
| 19. | G. Kameswara Rao     | 180 | 30-06-2000 | 2000-2001 | 2000-2001 | 2003-2004 |
| 20. | D.Yadagiri           | 248 | 31-08-2006 | 2005-2006 | 2005-2006 | 2012-2013 |
| 21. | Vasavi Jagannadham   | 255 | 31-03-2007 | 2006-2007 | 2006-2007 | 2012-2013 |
| 22. | B.Laxmaiah           | 257 | 30-11-2007 | 2007-2008 | 2007-2008 | 2012-2013 |
| 23. | G.Rajesh Kumar       | 269 | 28-02-2009 | 2008-2009 | 2008-2009 | 2012-2013 |
| 24. | B.Laxman             | 273 | 31-07-2009 | 2008-2009 | 2008-2009 | 2012-2013 |
| 25. | M.Dhanaraj           | 275 | 31-07-2009 | 2008-2009 | 2008-2009 | 2009-2010 |
| 26. | Shaik Omer           | 276 | 31-07-2009 | 2008-2009 | 2008-2009 | 2010-2011 |
| 27. | M Subrahmanyam       | 277 | 31-07-2009 | 2008-2009 | 2008-2009 | 2010-2011 |
| 28. | S Rambabu            | 278 | 31-10-2009 | 2009-2010 | 2009-2010 | 2012-2013 |
| 29. | CH Chinnikrishna     | 279 | 31-12-2009 | 2009-2010 | 2009-2010 | 2012-2013 |
| 30. | D Satyanarayana      | 280 | 31-01-2010 | 2009-2010 | 2009-2010 | 2012-2013 |
| 31. | S Venkaiah           | 281 | 28-02-2010 | 2009-2010 | 2009-2010 | 2012-2013 |
| 32. | M Mogilappa          | 282 | 31-03-2010 | 2009-2010 | 2009-2010 | 2012-2013 |
| 33. | K Vswanatham         | 283 | 30-06-2010 | 2009-2010 | 2009-2010 | 2012-2013 |
| 34. | Y Bhuvanamohan       | 284 | 30-06-2010 | 2009-2010 | 2009-2010 | 2012-2013 |
| 35. | B Sreerama Murthy    | 285 | 31-07-2010 | 2009-2010 | 2009-2010 | 2012-2013 |
| 36. | G.Nageswara Rao      | 286 | 31-08-2010 | 2009-2010 | 2009-2010 | 2012-2013 |

7. The contention of individuals is that the Hon'ble Supreme Court of India in the Judgment dt: 07.11.2001 in the case of V. Jagannadha Rao and others Vs State of Andhra Pradesh (Case No. Appeal (Civil) 9643-9644 of 1995) referred to the Presidential order and observed that the local cadre is the unit for recruitment, appointment, seniority, promotion and transfer. As per para 5(1) of the presidential order the essential cadre of department will be unit for the purpose of recruitment, appointment, seniority, promotion, transfer etc. Therefore the zone is the unit for the organized cadre of the zone. Finally the Hon'ble Supreme Court of India observed that Presidential Order prohibits consideration of the employees from the feeder category from other units. The above mentioned observations by Hon'ble Supreme court of India have not been followed during the preparation of integrated Seniority list of DCTOs published in A.P. Gazette extraordinary No-163,dt: 15.06.2015 which has been taken as the basis for the proposed seniority list of CTOs. The placement of members of CCT office quota in the integrated seniority list of DCTOs is going against the Presidential Order and the observations made by Hon'ble Supreme Court of India, the placement of such members of CCT office quota in the proposed seniority list of CTOs would not only

replicate the same error but also seriously affect our promotional avenues.

In view of the above they request that to consider the 111 vacancies as detailed above and exclude the members of CCT office quota who made entry into the zones as ACTOs and DCTOs against presidential order and who figured in the proposed seniority list of CTOs, while finalizing the seniority list of CTOs for the years 1975-76 to 2011-12.

**Reply:**

For preparation of seniority in the cadre of CTO, the vacancies arose in each panel year were to be taken into account. The vacancies arose due to retirement or promotion or death or resignation or dismissal or removal of the incumbent and the vacancies arose due to sanction of new posts are taken into consideration for arriving at vacancy position in each panel year. These vacancies were filled up by rank promotees i.e. personnel from the feeder category, by appointment by transfer from the Section officers of Secretariat, and by the Direct Recruitment according to their quota duly following the rule of Rota-Quota.

The vacancies meant for Rank Promotes are filled up by way of promotion. The vacancies meant for city list quota are filled up by appointment by transfer. The vacancies meant for Direct Recruitment are also filled up by issuing a notification through APPSC. The Selection through Direct Recruitment generally takes time and as such due to administrative exigencies, the rank promotes, sometimes, are being placed as In charge to the post of CTO. Though, they are placed as in charge to the post of CTO, they are not entitled to claim that they are promoted as CTO. Certain Officers who are placed as in charge to the post of CTO, retires from the service without having regular promotion to that cadre and the vacancy arose by the retirement of such officer cannot be treated as a vacancy. Sometimes due to the exhaustion of feeder category integrated seniority, promotions cannot be given to the DCTOs. Hence, they are placed as In charge to the post of CTO in their respective zones. Subsequently, they got adhoc promotions to the cadre of CTOs. But, at the time of integration of the seniority list of CTOs, certain individuals could not find place in the seniority list though they retired from service as CTO, basing on the revised integrated seniority list of DCTO. Hence, their retirement vacancy cannot be treated as a vacancy in the cadre of CTO. In certain cases, who retired as DCTO find place in the seniority list of

CTO basing on the revised integrated seniority list of DCTO. Hence, they are notionally promoted. As such these retirement vacancy which arose due to retirement of notionally promoted CTO cannot be counted as vacancy. As such the vacancies said to have been taken for preparation of seniority on earlier occasion are taken in the present revision also. The vacancy position of CTOs cannot be increased / decreased / altered as per seniority list of ACs. Hence, the objection is over-ruled.

**6. Common objection filed by the Direct Recruit CTOs of 2009 batch namely Sri A.B.Harshavardhan, Sri G.Muralikrishna, Sri T.Srinivas, Smt. M.Swapna Devi, Smt. T.Sunitha, Smt. TLB Natasha, Smt. K.P.Sailaja, CTOs of 2012 batch Smt. B.Vijaya lakshmi, Smt. G.Lakshmi Satyavani**

The objections of above individuals is precisely to effect that certain names of Rank Promotees who are qualified for promotion as CTO on the date of arising vacancy in that cadre, are not included in the seniority list, certain names of the individuals who are included in the previous seniority list issued vide G.O.Ms.No.1661 are not included in the present revision of seniority list and certain names of the rank promotees are excluded in the present seniority list without supporting records. Hence, the above excluded rank promotes shall be included in the present seniority list, not to deprive of the rights of the objectionists to get a fair chance to serve in higher cadre.

**Reply:**

The above objection has been carefully examined with reference to records. All the above individuals were appointed as Direct Recruit CTOs in the year 2009 and as such they would get seniority in the cadre of CTOs only from the date they joined as CTO in terms of Rule 33 (a) of the AP State and Subordinate Service Rules. The above Direct Recruits have no locus-standi to canvas the case of Rank Promotee some were included in the seniority list finalized as per G.O.Ms. No.1661 and some were deleted from the said list. It is also not forthcoming from their objections as to how they are aggrieved by the inclusion and exclusion of certain Rank Promotees in the seniority list of CTOs, more particularly when their seniority is protected with reference to their date of joining. Therefore, their objection appears to be frivolous and to stall the finalization of present seniority list of CTOs. As such, their objections are devoid of merits and accordingly rejected.



**7. Common Objection filed by (1) Sri Ch.Soma sekhar, CTO (2) Sri Y.Vijaya Bhaskar, CTO (3) Sri P.Srinivasa Rao, CTO**

The contention of the individuals is that the names of certain individuals have been placed on and above their names in the seniority list though the individuals joined at a later date than their date of joining as CTOs and the seniority cannot be reckoned from the date of arising of the vacancy and cannot be given retrospectively. They placed reliance on the judgment of Hon'ble Supreme Court of India in Civil Appeal No.6967 of 2013, dated 21-08-2013 in the case of state of Uttara Pradesh Vs AK Sri Vatsava and other.

**Reply:**

The objections of the above individuals have been carefully examined. All the above individuals initially appointed as Commercial Tax Officers on adhoc basis and their officiation period as CTO on adhoc basis does not count for seniority since their appointment was not against substantive vacancy of CTO earmarked for Rank Promotee under the APCT Service Rules 1994. Their substantive vacancy of CTO following the Rota-Quota principle under APCT Service Rules, 1994 arose after the joining of Direct Recruit / City list CTOs. Therefore, they cannot get seniority over the Direct Recruits/ City list, whose appointment to the post of CTO being against substantive vacancy with reference to Rota-Quota Principle and therefore, their seniority in the cadre of CTO is from the date of their first appointment. The observation of the Hon'ble Supreme Court in the judgment reported in 2013 (10) Scale 505 that for determination of seniority date of joining is criteria, must be interpreted to mean the date of first substantive appointment against the clear vacancy with reference to principle of Rota-Quota. In fact, the Hon'ble Supreme Court in its judgment in Civil Appeal Nos.7514-7515 of 2005, dated 27-11-2012 held " the rule itself expressed that words " date of first appointment would mean the date of first appointment in a clear vacancy" The rule position with regard to seniority dealt in the above judgment is in pari-materia with rule 33 (a) of A.P. State and Subordinate Rules,1996 which envisages, that the seniority must be determined with reference to the date of first appointment to such service, class, category, grade. Therefore, the expression the date of first appointment in this rule must be referable to appointment to substantive vacancy following the principle of Rota-Quota.

In the light of the above discussion, the objections of the above individuals are unsustainable and accordingly rejected summarily.

**8. Objection filed by Sri P.Ramalakshmaiah, CTO, Vanasthalipuram**

The contention of the individual is that his date of joining as CTO as per CCTs Proceedings in Ref.No.D2/851/2004, is 12.10.2010 and the persons recruited from city list quota shall be given priority and shall be placed above the rank promotes in any respective panel year. In this connection, he requested to place his name in the panel year 2009-10 instead of the panel year 2010-11, on and above the name of Sri Shaik Meera Saheb (RP).

**Reply:**

The date of joining is the criteria to place the names of the individuals who are appointed through the direct recruitment and the city list (by appointment by transfer from Secretariat). Hence, as per Rule 33 (a) of APS & SS Rules, 1996, the name of the individual is placed in the panel year 2010-11, since he joined as CTO on 12-10-2010 and no special treatment would be extended to CTOs appointed under city list quota except assigning seniority as per rule 33 (a) of APS & SS Rule, 1996. Hence, the objection is overruled.

**9. Common objection filed by Smt. G.Lakshmi Sathyavani, Sri B.Udaya Bhanu Prakash, Sri Y.Anil Kumar, Sri B.Nagarjuna, and Sri Ch.Hanmandlu, CTOs.**

The Contention of the individuals is that certain names of the ACTOs in each zone are not placed in the finalized seniority list of DCTOs and they shall be included in the finalized seniority list of DCTOs which is basis for preparation of seniority list in the cadre of CTO.

**Reply.**

It is replied that the present exercise for finalization of the seniority list in the cadre of CTOs. The objectionists seek the revision of the seniority list of DCTOs on the ground that certain names of the ACTOs who were promoted as DCTOs, had not been placed in the seniority list of DCTOs. The objectionists unable to say as to how the placement of their names in the present seniority list of CTOs, is prejudicial to their interest and rights. The Contention of the objectionists is in no way relevant to the present proposal of finalization of seniority list in the cadre CTO. Non-placement of certain ACTOs in the seniority list of DCTOs is no way concerned to the objectionists, who are directly

recruited CTOs in the year 2012 and it no way causes prejudice to the objectionists. Hence, their objections are untenable and cannot sustain before law.

**10 Common objection filed by Certain individuals belongs to rank promotes, who are not figured in the present seniority list of CTOs.**

The gist of the contention of the individuals is that they were promoted as CTOs on adhoc basis in the year 2013 and regular promotion in the year 2015, but their names are not figured in the seniority list of CTOs which is prepared for the panel years 1975-76 to 2013-14 (upto 1<sup>st</sup> June'2014) and non allocation of vacancies in the panel years 2011-12, 2012-13 and 2013-14 to the rank promotes notionally in the seniority list is against the rules and the said vacancies of (67) subsequent panel years is against the rules and their names shall be placed in the panel year 2008-09 as per the vacancies meant for rank promotees, since they were empanelled in the years 2003-04 and 2004-05 in the seniority list of DCTOs.

**Reply.**

It is replied that in the combined state of Andhra Pradesh the total sanctioned posts of CTOs is 289. Out of these 289 posts, 152 posts of CTO were filled up upto year 2012. The remaining 137 posts kept vacant. After, bifurcation of the State of A.P., the Government in General Administrative Department vide notification no.20453/SR.I/A1/2014-4, dated 29-11-2014 distributed the total CTO posts of 289 between the State of Telangana and State of Andhra Pradesh. As per the Distribution, the CTO posts are allocated between the two states hereunder.

| Total Sanctioned posts in combined state |        |        | Number of posts proposed to <b>Andhra Pradesh -</b> |        |        | Number of posts proposed to <b>Telangana</b> |        |        |
|--|--------|--------|---|--------|--------|--|--------|--------|
| Total                                    | Vacant | Filled | Total   | Vacant | Filled | Total  | Vacant | Filled |
| 289                                      | 137    | 152    | 155   | 85     | 70     | 134  | 52     | 82     |

As per above distribution of CTO posts, the DCTOs of each state i.e. Telangana and Andhra Pradesh were given promotion in the vacant posts of CTOs under Rank Promote Quota as per G.O. Ms.No 1320, Revenue (CT.I) Department, dated 28-10-2010.

The Commissioner (CT), Telangana State vide CCTs reference D2/599/2015, dated 31-07-2015, promoted (41 ) DCTOs in Zone-V & IV to the post of CTO basing on the integrated seniority list of DCTOs in their respective allocated vacancies of CTOs. The Commissioner (CT) Andhra Pradesh also vide Reference D2/282/2015, dated 24-09-2015 promoted (51) DCTOs of Zone-I to IV to the vacant post of CTO basing on the integrated seniority list of DCTOs in their respective allocated vacancies, getting apart posts earmarked to Direct Recruits and City List quota. Subsequently, the Department of Personnel and Training, Government of India, finally allocated the State cadre employees i.e. CTO vide their order no.28 (4)/2015 dated 14-01-2016 between the two states. According to their allocation, the total cadre strength, vacancy position and working strength of CTOs in each state is as follows:

| Number of persons allotted to Andhra Pradesh - |        |        | Number of persons allotted to Telangana |        |        |
|--|--------|--------|---|--------|--------|
| Total  | Vacant | Filled | Total                                   | Vacant | Filled |
| 155  | 62     | 93     | 134                                     | 75     | 59     |

The above vacancies allocated to the each state are to be shared among the rank promotes, direct recruitment and city list candidates as per G.O.1320, dt.28-10-2010.

The contention of the objectionists that, they were promoted on adhoc basis in the year 2013 is not correct, because in the year 2013 they were only placed as in charge to the post of CTO and they were promoted on adhoc basis only in the year 2015 i.e. in the panel year 2014-15 by the Commissioner (CT), Telangana. The present seniority of CTOs is for the panel years upto 2013-14 (upto 1<sup>st</sup> June'2014). As such, their names cannot figured in the present seniority list of CTOs. Further, no junior to the objectionists is included in the present seniority list. Hence, their contention to place their names in the panel years 2008-09 cannot be entertained and it is unjustified also.

**11)** In the reference 16<sup>th</sup> cited the Government have informed that as per Rule 7 of APS & SS Rules, 1996 as amended in G.O.Ms.No.401, GA (Ser.A) Dept., dt. 30-09-1999 the Commissioner of Commercial Taxes is the appointing authority for the post of CTO and directed to finalize the seniority list of CTOs.

**12)** After considering the all the above, it is decided to finalize the proposed revision of seniority list of CTOs from 1975-76 to 2007-08 and proposed further seniority list of CTOs from 2008-09 to 2013-14 (1<sup>st</sup> June'214) shown at Annexure-II, as the period is covered to the both the States. Accordingly, the proposed seniority list of CTOs is confirmed.

**13)** It is also informed that the placements given to the individuals in the various panel years of the revised seniority list is only for the purpose of seniority and it does not confer any right to notional promotion or monetary benefits etc with an anterior date. It does not have the affect of disturbing the original panel years against which the individuals were promoted.

**14)** The respective individuals filed objections and who are not convinced with the replies to the objections, are at liberty to file their appeal, if any, before the competent authorities within 90 days of publication of this order in the Gazette in respective states.

**15)** The above Revised / proposed seniority lists will be subject to the outcome of SLPs/WPs/OAs/appeals pending if any, before the Supreme Court of India/High Court /APAT/ Government.

Sd/- V.Anil Kumar  
Commissioner of Commercial Taxes  
Telangana

Sd/- J.Syamala Rao,  
Commissioner of Commercial Taxes  
Andhra Pradesh

To  
The Individuals.

The Commissioner Printing and Stationery with a request to publish the same in the A.P. Extraordinary Gazette and furnish 200 copies at the earliest to communicate the individuals through DCs concerned.

//f.b.o.//

Secretary to Commissioner (CT)