

Government of Andhra Pradesh  
Commercial Taxes Department

Office of the  
Commissioner of Commercial Taxes  
Andhra Pradesh:Vijayawada.

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

**Dated:25-01-2017**

**SHOW CAUSE NOTICE**

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) – Issuance of Show Cause Notice - Regarding.

- 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

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In the reference 1<sup>st</sup> cited orders were issued by the Government finalising 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.** The Commissioner of Commercial Taxes, Telangana issued his consent on 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.

**10.** The list of persons belongs to the state of A.P. and Telangana as shown in the Annexure-II appended to this notice may file their written objections, if any, to this revised seniority list of CTOs and further proposed seniority list of CTOs, within 15 days from the date of placing this notice on the official web-site of the Department i.e. [www.apct.gov.in](http://www.apct.gov.in) & [www.tgct.gov.in](http://www.tgct.gov.in), or publication of the Gazette, before the respective

Commissioner of Commercial Taxes, lest it will be construed that they have no objections to this show cause notice and orders as deemed fit under law would be passed without any further notice in this regard.

Sd/- J.Syamala Rao  
Commissioner (CT)

To  
The Individuals concerned.  
Copy to the Notice Board.  
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.

The Commissioner (CT), Telangana, Hyderabad with a request to place the same in the notice board and also publish the same in the portal as well as TS Extraordinary Gazette for wide publicity.

//f.b.o.//

Secretary to Commissioner (CT)