

**भारत सरकार/ GOVERNMENT OF INDIA****वित्त मंत्रालय, राजस्व विभाग/MINISTRY OF FINANCE, DEPARTMENT OF REVENUE****कार्यालय प्रधान मुख्य आयुक्त/OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER****केन्द्रीय वस्तु और सेवाकर एवं केन्द्रीय उत्पाद शुल्क जोन लखनऊ****CGST & CENTRAL EXCISE ZONE LUCKNOW****7-A, अशोक मार्ग लखनऊ (उ.प्र.) /7-A, ASHOK MARG LUCKNOW (U.P.)-226001****E-mail:- [lko-cadrecontrol@gov.in](mailto:lko-cadrecontrol@gov.in) Ph. No.- 0522-2233063****ESTABLISHMENT ORDER NO. I/A/CCSC/07/2024****DATED:08.02.2024**

1.1 CGST Cadre Management in the States of UP and Uttarakhand is in state of disarray as promotions could be held after 2017 on account of ongoing litigations at various judicial fora leading to a high vacancy position in various grades.

1.2 Looking at the number of listing of the pending cases, it is felt that sufficient time has elapsed waiting for guidance from the judicial fora. Available staff is under tremendous stress that is leading to resentment and despondency which is not conducive for a responsive tax administration.

1.3 The option given by CAT-Allahabad Bench vide para 32 of Final Order dated 27.04.2023 to carry out ad-hoc promotions based on long settled seniority list is not feasible, as the seniority list of Inspectors in Lucknow Zone has never been long-settled and is a matter of dispute before various judicial fora.

1.4 ASGI has also opined that the department can take appropriate action in the matter for filling the vacancies in order to meet the exigency of promotion on the vacant position in the department subject to final decision of the Writ Petition.

1.5 The officers under CCA-Lucknow have already lost All India Seniority, for promotion to Group-A, during this intervening period of 07 years and the dejection / unrest is evident from the protest call given by the Association(s).

1.6 Meetings with various stakeholder association(s), individually and collectively, have not yielded any conciliation.

1.7 DGHRD is in the process of communicating the vacancies for fresh direct recruitment but the stalemate in promotions is not allowing for anticipation of vacancies in this CCA.

I/1849176/2024

1.8 Writ Petition No.13849 of 2023 filed by the department before Hon'ble Allahabad High Court against Final Order dated 27.04.2023 of CAT-Allahabad Bench was listed on various occasions but the matter has not been heard effectively. The Misc. Application & Stay Application are also pending. Though Hon'ble Court vide order dated 27.09.2023 has allowed the department to conduct promotions on Temporary/Adhoc Basis subject to outcome of the W.P.

2.1 The DPC exercise of 24.03.2022 (which resulted in issuance of 10 Establishment Orders dated 22.04.2022) was carried out only to iron out the discrepancies that had crept in the DPCs held in past, thereby forming basis for creation of fresh seniority lists in all feeder grades in light of the directions in letter dated 24.10.2016 of CBEC and Apex Court Decision in D. Raghu & Ors. These 10 Establishment Orders were kept on hold only due to adverse observation of CAT-Allahabad Bench but the Final Order dated 27.04.2023 has not adjudicated on these 10 Establishment Orders dated 22.04.2022.

2.2 Accordingly, it has been decided that following Establishment Orders, which were issued consequent to various DPC Proceedings held on 24.03.2022 and which were kept on-hold vide Establishment Order No.I/A/CCSC/29/2022 dated 26.04.2022, are hereby released with immediate effect (i.e., w.e.f. 08.02.2024):

S. No.	Establishment Order Number & Date	Remarks
1.	I/A/CCSC/20/2022 dated 22.04.2022	Re-Assignment of Promotion/Seniority in the grade of Tax Assistant (Old)
2.	I/A/CCSC/21/2022 dated 22.04.2022	Re-Assignment of Promotion/Seniority in the grade of Senior Tax Assistant
3.	I/A/CCSC/22/2022 dated 22.04.2022	Re-Assignment of Promotion/Seniority in the grade of Tax Assistant
4.	I/A/CCSC/23/2022 dated 22.04.2022 <b>(*Refer Note below)</b>	Re-Assignment of Promotion/Seniority in the grade of Executive Assistant / Senior Tax Assistant.
5.	I/A/CCSC/24/2022 dated 22.04.2022	Re-Assignment of Promotion in the grade of Executive Assistant (04 officers)
6.	I/A/CCSC/25/2022 dated 22.04.2022	Re-Assignment of Promotion/Seniority in the grade of Stenographer Grade-I
7.	I/A/CCSC/26/2022 dated 22.04.2022	Corrigendum to Establishment Order No. I/A/CCSC/11/2021 dated 19.02.2021 in respect of 04 officers
8.	I/A/CCSC/27/2022 dated 22.04.2022	Re-Assignment of Promotion (Regular)/ Seniority in the grade of Inspectors
9.	I/A/CCSC/28/2022 dated 22.04.2022	Re-Assignment of Promotion (Adhoc)/Seniority in the grade of Inspector

[\*Note:- The promotion of 34 officers appearing at Sr.No.584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 629, 630, 631, 632, 633, 634, 635, 636 & 646 to the post of Executive Assistant will not come into effect from the dates mentioned against their names because they have already been promoted as Executive Assistant vide Establishment Order No.I/A/CCSC/33/2023 dated 30.12.2023 read with Establishment Order No. I/A/CCSC/05/2024 dated 25.01.2024 after delinking in view of One Time Relaxation (OTR).]

3. The promotion/seniority assigned to various officers vide these Establishment Orders will be purely ad-hoc/temporary/provisional and does not confer any right on the officers so promoted for any claim for continued officiating or regular promotion in respective grades. The department reserves the right to terminate such ad-hoc/temporary/provisional promotion and revert the officer(s) to the post from which he/she was promoted.

4. This order is subject to:

- (a) Decision/Judgment/Directions of Hon'ble Allahabad High Court in W.P.No.13849 of 2023, W.P.8733 of 2023 & W.P.8188 of 2023.
- (b) Decision/Judgment/Directions of CAT-Principal Bench, Delhi in O.A.No.1652 of 2018 & OA No.3996 of 2018.
- (c) Decision/Judgment/Directions of CAT-Allahabad Bench in O.A.No.1490 of 2017 & O.A.No.449 of 2018.
- (d) Decision/Judgment/Directions of CAT-Lucknow Bench in O.A.No.238 of 2013 & O.A.No.95 of 2021.
- (e) Any other Order/Judgment passed by any judicial forum.
- (f) Directions/Instructions issued by CBIC issued in due course.

5.1 The pay and allowance of the newly promoted officers (either who have joined in 2022 but were put on hold or who were not able to join in 2022) will be granted only from the date of assumption of charge in compliance of this order.

5.2 Such newly promoted officers must assume charge latest by 16.02.2024 in his/her respective present formation(s) failing which it will be construed that he/she is not interest in accepting the promotion. Controlling officer(s) are requested to send the joining report by 23.02.2024 to Cadre Control Branch, CGST & Central Excise, Lucknow Zone.

5.2 The Controlling Officer(s) should also ensure that if the newly promoted officer is under suspension/or facing any charge-sheet / or prosecution / or penalty he/she should not be allowed to join and this fact should be reported to Cadre Control Branch, CGST & Central Excise, Lucknow Zone immediately.

6. These issues with the approval of Principal Chief Commissioner, CGST & Central Excise, Lucknow Zone.

Additional Commissioner (CCA)  
CGST & Central Excise  
Lucknow Zone

**Copy forwarded for information and necessary action please:**

1. The Chief Commissioner, Customs & CGST, Meerut Zone, Meerut.
2. The Principal Commissioner/Commissioner, CGST & Central Excise Commissionerate, Agra/Allahabad/Kanpur/Lucknow/Varanasi.
3. The Principal Commissioner/Commissioner, CGST & Central Excise Audit Commissionerate-Kanpur/ Audit Commissionerate-Lucknow.
4. The Principal Commissioner/Commissioner, CGST & Central Excise Appeals Commissionerate, Allahabad/Lucknow.
5. The Principal ADG/ADG, DGoV/DGGI/DRI Lucknow Zonal Unit, Lucknow.
6. The Principal ADG/ADG, NACIN, ZTI-Kanpur/Lucknow.
7. The Principal Commissioner/Commissioner, Customs (P) Commissionerate Lucknow.
8. The Superintendent (Systems), CCO, CGST & Central Excise Zone Lucknow for uploading on the official website.
9. The P.S. to the Chief Commissioner, CGST & Central Excise Zone, Lucknow.
10. The concerned Pay and Account Offices of CGST & Central Excise.
11. The officers concerned.
12. The Guard file/Notice Board.