

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

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

**CCTs Ref.No. D2/1342/2024**

**Dated: 22.05.2026**

- Sub: Public Services – Commercial Taxes Department - Publication of Seniority list in the cadre of Deputy Commercial Tax Officer of Multi Zone-II – Provisional seniority issued – Objections received – Examined – Finalization of seniority - Orders – Issuance – Regarding.
- Ref: 1. CCT's Ref. No. D2/1342/2024, dtd. 31.03.2026.  
2. Representation of Sri A.Krishnavardhan Reddy, CTO,O/o AC(ST), Nagarkurnool@Jadcherla Circle,Nalgonda Division, dt.15.04.2026.  
3.Representation of Smt B.Parijatha, DCTO, O/o AC(ST), Vanasthalipuram-2 Circle, Sarooragar Division, dtd. 18.04.2026.  
4. Representation of Sri B.Bhagwan Goud, DCTO, O/o AC(ST), Jubilee Hills-1 Circle, Punjagutta Division, & Sri K.Ramakoti Reddy, DCTO, O/o AC(ST), Hydernagar-1 Circle, Hyderabad Rural Division dt. 16.04.2026.  
5. Representation of Sri C.Rajashekar Reddy, Sri M.Saidi Reddy & Sri M.Nagi Reddy, DCTOs, dtd. 16.04.2026.  
6. Representation of Sri K.Keshavulu, DCTO, O/o AC(ST), Jeedimetla-1 Circle, Hyderabad Rural Division, dtd. 17.04.2026.  
7. Representation of Sri M.Karamchand, DCTO, O/o AC(ST), IDA Gandhinagar Circle, Hyderabad Rural Division, dtd. 17.04.2026.  
8. Representation of Smt K.Swetha, DCTO, O/o AC(ST), Jeedimetla-1 Circle, Hyderabad Rural Division, dtd. 17.04.2026.  
9. Representation of Sri P.Naresh Kumar, DCTO, O/o AC(ST), Gowliguda-Osmangunj-2 Circle, Abids Division, dtd. 17.04.2026.  
10. Representation of Smt T.Nagalaxmi, DCTO, O/o AC(ST), Saroornagar-III Circle, Saroornagar Division, dtd. 18.04.2026.  
11. Representation of Smt A.Indira, DCTO, O/o JC(ST), Begumpet Division, dtd. 18.04.2026.  
12. Representation of Sri M.Srinivas Reddy, DCTO, O/o AC(ST), Jubilee Hills-3 Circle, Punjagutta Division, dtd. 17.04.2026.  
13. Representation of Sri M.Ramu, DCTO, O/o AC(ST), Punjagutta-2 Circle, Punjagutta Division, dtd. 17.04.2026.  
14. Representation of Sri A.Sai Kumar Reddy, DCTO, O/o AC(ST), Madhapur-8 Circle, Madhapur Division, dtd. 16.04.2026.  
15. Representation of Smt E.Radha, DCTO, O/o AC(ST), Begumpet-1 Circle, Begumpet Division, dtd. 10.04.2026.  
16. Representation of Sri A.Pandu Ranga Rao, ACTO(Retd.), O/o AC(ST), Lad Bazar Circle, Charminar Division, dtd.17.04.2026.  
17. Representation of B.Revathi Seshu, ACTO(Retd.), O/o AC(ST), Lad Bazar Circle, Charminar Division, dtd.17.04.2026.  
18. The JC(ST), Malkajgiri Division Rc.No.MKJ/Seniority/2024, dtd. 18.04.2026 of Smt P.Sreedevi, Sri Vijay Kumar Tulshan & Sri K.Ashok Kumar, DCTOs.  
19. Personal Hearing notice, Dt. 05-05-2026 addressed to Sri A.Krishna Vardhan Reddy & perusal of records to Sri Bhagawan Goud and (5) others.

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**ORDER:-**

In the reference 1<sup>st</sup> cited, a provisional seniority list in the cadre of Deputy Commercial Tax Officers of Multi Zone-II 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).

In the reference 2<sup>nd</sup> to 18<sup>th</sup> cited, certain individuals have filed objections and the objections are examined. The details are as follows;

**I. Common objections of Sri A.Krishnavardhan Reddy, CTO (SI.No.27), Sri B.Bhagwan Goud, DCTO (SI.No.97), Sri K.Ramakoti Reddy, DCTO (SI.No.98), Sri C.Rajashekar Reddy, DCTO (SI.No.100), Sri M.Saidi Reddy, DCTO (SI.No.101), Sri M.Nagi Reddy, DCTO (SI.No.102), Sri P.Naresh Kumar, DCTO (SI.No.111) & Smt T.Nagalaxmi, DCTO (SI.No.112), Smt A.Indira, DCTO (SI.No.117), Sri A.Sai Kumar Reddy, DCTO (SI.No.122), Sri M.Srinivas Reddy, DCTO (SI.No.130) & Sri M.Ramu, DCTO (SI.No.135) is detailed below;**

The above individuals have stated that, in the present show cause notice issued for provisional seniority list of DCTOs, their names are shown in the panel year 2013-14 and as seen from the show cause notice, certain Rank Promotee ACTOs (now CTOs) belonging to SC/ST category are placed in en bloc in the panel year 2013-14 and that seems to be placed allowing consequential seniority. When seniority list is proposed to be finalized, full data has to be furnished to the incumbent DCTOs, namely, total Cadre strength, how many vacancies of DCTOs arose in each panel year and no.of vacancies earmarked to OCs, SC's, and ST's, etc. This information is vital to ensure that, no SC/ST candidate is promoted despite achieving the adequacy with reference to consequential seniority. In the orders of the Government in GOMS No.26 of (SCW) Dept. dated. 20.02.2009, consequential seniority is extended to the SC/ST candidates. However, as per the judgment of the Honorable Supreme Court in the cases of M.Nagaraj and Jarnail Singh and in other judgments in WP No.4415 of 2016, dtd.11.12.2018 (Division Bench), it was observed that, the Government orders GOMS No.5, dtd.14.02.2003 and GOMS No.26, Dtd.20.02.2009 are read down to merely enable the State to implement the policy of Reservation in Promotions, if the necessary conditions are made out and in pursuance thereof, every Department of the state, which seeks to implement the policy of Reservation in promotions with consequential seniority in favor SC/ST candidates in any particular cadre would have to undertake full exercise as per the mandate of the Supreme Court in M.Nagaraj and Jarnail Singh cases before finalizing the seniority list every time.

In the absence of above information/full data, as mandated in the above judgments, there could be possibility of incorrect application of the consequential seniority of SC/ST candidates.

Hence, it is requested by them, full data as mandated in the above judgments be provided to them to enable to submit comprehensive objections and until then, these objections are only provisional and have requested personal hearing in the matter. Accordingly a notice is issued to Sri A.Krishnavardhan Reddy for personal hearing and Sri Bhagawan Goud and (5) others per perusal of records vide reference 19<sup>th</sup> cited.

They have attended personal hearing on 08-05-2026. During the personal hearing Sri A.Krishnavardhan Reddy has reiterated his earlier objections which were filed on 15-04-2026 and submitted a copy of Supreme Court Judgment of Sri M. Nagaraju and others vs Union of India.

Further records such as DPC notes & minutes, CCT Proceedings, etc., are provided to Sri Bhagawan Goud, Sri K. Ramakoti Reddy and (4) others for their

perusal. After perusal of the records the officers filed objections stating that the following DCTO's (5) are not counted for adequacy to implement SC's reservations in the Departmental Committee Notes 30.01.2021, while preparing panel for 2020-2021 of Zone-VI.

- |                      |                        |
|----------------------|------------------------|
| 1) Sri D.Narsing Raj | 2) Smt. E.Sandhya Rani |
| 3) Sri N.Ramesh Babu | 4) Smt. K.L. Kalpana   |
| 5) Sri K. Mohan Raj  |                        |

Further, they are also requested to verify the cadre strength before concluding seniority.

**Reply:**

With regard to common objections of the individuals that SC/ST category officers are placed in enblock in the panel year 2013-14 and seems to be placed allowing consequential seniority, the rank promotee ACTOs who belong to SC/ST and are placed before Sri A.Krishna Vardhan Reddy are seniors to him and they were assigned panel year 2008-09 to Sri B.Shyam (Sl.No.17) upto Smt K.Sujatha (Sl.No.21) and panel year 2009-10 to Sri K.Bheekya and 2009-10 was assigned to Sri A.Krishna Vardhan Reddy.

In the provisional seniority list, the names of DCTOs were drawn as per the seriatim of allocation list of Presidential Order'2018 to Multi Zone-II. Hence, the question of enblocking SC/ST candidates is not considered and hence rejected.

Further, in respect of No.of vacancies arosed in each panel year, the DCTOs are placed panel yearwise as per the no.of vacancies arised and based on the DPCs approvals and accordingly, panel years are mentioned in provisional seniority list.

With regard to contention of providing full data / information as mandated by Hon'ble Supreme Court of India in case of M.Nagaraj and Jarnail Singh and in other judgements in W.P.No.4415 of 2016 dated: 11.12.2018 it was observed that SC/ST candidates are promoted despite achieving the adequacy with reference to consequential seniority. The Departmental Promotion Committee followed the rules issued in G.O.Ms.No.2, SW (ROR.I) Department, dtd. 09.01.2004 with regard to computation of adequacy of representation and roster points are taken into consideration for the vacancies arised during the panel year as per rules. Further, the Supreme Court held in the case of B.K.Pavitra vs Union of India {2019(16) (SC 129)} that consequential seniority is not mere statutory benefit but a constitutional incident. Therefore, the objections of the individuals are hereby rejected.

Further, on perusal of records by Sri Bhagawan Goud, Sri K. Ramakoti Reddy and (4) others have pointed out that at the time of DPC, the counting of adequacy for implementation of SC reservation, (5) DCTO's, viz., Sri D.Narsing Raj, Smt. E.Sandhya Rani, Sri N.Ramesh Babu, Smt. K.L. Kalpana & Sri K. Mohan Raj belongs to SC community are not taken into consideration while calculating adequacy and hence more SC candidates got promoted under SC reservation and consequently placed before them in the provisional seniority list of DCTOs. They are also requested to verify the cadre strength before concluding provisional seniority.

The above objections raised by the individuals after perusal of records is that in the note submitted to the DPC Committee the total cadre strength of DCTOs is mentioned as 178 and adequacy of SCs should be  $178 \times 15/100 = 26.7$  rounded to 27. The 17 DCTOs of SC category were taken as working at the time of DPC instead of 22 DCTOs of SC category. Due to which 10 SC category ACTOs were got promotion in SC roster points instead of 5 SC category ACTOs.

The objection is further verified with the office records with reference to the DPC held on 30.01.2021 for promotions to ACTOs to DCTOs. The objection of the individuals is verified and found in order. During the DPC only 17 SC category DCTOs were taken into count for the adequacy of SC DCTOs out of 110 working DCTOs. Hence, 10 SC DCTO posts were arrived to reach the SC adequacy. Accordingly, promotions were given to 10 SC ACTOs as DCTOs in the respective roster points instead of 5 SC category ACTOs.

Further, in the DPC while arriving the SC roster points 3 posts of SCs were arose as consequent vacancies. Thus, rightful 5 posts + 3 consequent vacancies total 8 posts would have been filled with SC category ACTOs.

Hence, the objections of the individuals is considered and 8 SC category DCTOs from the top of the promotion list after the roster point 75 may remain unchanged and last two candidates as mentioned below are to be relegated as per their seniority.

1. Sri M.Vijaya Kumar, (SC) (Sl.No.134 in provisional Seniority list is to be placed after Sri M. Shankar (Sl.No. 140 in PSL)
2. Sri Neeradi Vijaya Ratnam, (SC) (Sl.No.148 in PSL is to be placed after Sri K. Praveen Kumar, (Sl.No.150 in PSL)

In view of the above proposed change, Sri M.Vijay Kumar, DCTO was called on 19.05.2026 and explained the above factual position of relegation of his seniority. He has perused the records and obliged for the above change in his seniority and accordingly a letter was also submitted by him.

In view of the above, the objections filed by the individuals are considered and accordingly the (2) names are relegated.

**II. Common objections of Smt P.Sreedevi, DCTO at Sl.No.149, Sri K.Ashok Kumar, DCTO at Sl.No. 152 & Sri Vijay Kumar Tulshan, DCTO at Sl.No.160.**

The individuals contested that this provisional seniority list of DCTOs may be kept pending till the review of seniority in the cadre of ACTO for the panel year from 2009-10 to 2013-14.

**Reply:**

The above individuals have not filed any specific objections on the present provisional seniority list and their contention is to finalise / review of seniority in the cadre of ACTOs from the panel year 2009-10 to 2013-14. However, the individuals were called on 20.05.2026 to explain about their objections. The main objection was about review of their seniority in the cadre of ACTOs for the period 2009-10 to 2013-14 against the show cause notice issued by Nodal Joint Commissioner(ST), Secunderabad Division on 14.05.2015. Against this show cause notice Smt P.Sreedevi has submitted her objections. The main objection was placing of DR ACTOs during the panel year 2012-13 & 2013-14 basing on their date of joining on 17.12.2012 and her objection is that the DR ACTOs have not joined duly before the commencement of the panel years and their probation was not yet commenced at the time of issuance of show cause notice.

After perusal of objections filed by Smt P.Sreedevi, the JC(ST) Secunderabad Division has passed the orders duly rejecting her contentions vide in Proceedings in Rc.No.A2/16/2017-1, dtd.20.04.2019 with the following observation;

*“As the DRs joined on 17.12.2012 against the carry forward vacancies in their quota of the previous Panel Years, the DR ACTO is deemed to have been appointed as ACTO on substantive or regular basis. As such, his regularisation or commencement of probation in the cadre of ACTO would be from the date of appointment (joining) on regular basis.”*

Against the above orders of Joint Commissioner(ST), Secunderabad, the above three individuals have not filed any appeal at that time. However, the above individuals have filed a review application before the Appeal Authority i.e., Commissioner of Commercial Taxes, Telangana, Hyderabad on 26.06.2024 & 08.12.2025 i.e., after a lapse of five (05) years. This issue of seniority in the category of ACTOs will be decided basing on the merits.

However, the present issue is finalisation of seniority in the cadre of DCTO in Multi Zone-II. Hence, their request to keep pending finalising of DCTOs Multi Zone-II seniority list till the finalisation of review application for the panel year from 2009-10 to 2013-14, is not liable for consideration and accordingly rejected.

### **III. Objection of Smt. B.Parijatha, DCTO. (Sl.No.72)**

The individual has stated that her name was placed at Sl.No. 72 in the show cause notice.

The individual was appointed as Assistant Commercial Tax Officer through APPSC Notification No. 10/2004 and belongs to the 2007 batch. She was initially allotted to Zone-III and joined duty in Guntur Nodal Division on 22-10-2007.

Subsequently, after completion of probation, she was mutually transferred from Zone-III to Zone-VI along with Smt. K. Sujatha vide G.O.Rt.No.599, dt.22-04-2010, issued under Para 5(2)(d) of the Presidential Order. She has joined in Zone-VI on 05-05-2010.

The provisional seniority list issued in 2012 placed her name at Sl.No.39. She submitted objections requesting fixation of her seniority based on her initial appointment date (2007 batch).

Smt K. Sujatha who was transferred on mutual basis to Zone-III on her plea was placed in last rank of seniority in 2007 batch. At the time of her joining, group-2 APPSC 2010 batch already joined and they were under training. In her case her seniority fixed inadvertently by placing her below the 2010 batch Direct Recruit Assistant Commercial Tax Officers whose probation had not even been declared at the time. This has adversely effected her seniority and eligibility for timely promotion and has the several juniors were placed above in the seniority list and hence it has caused a huge loss to get the promotion.

In an identical mutual transfer case, Smt. K. Sujatha, who has exchanged posting with her, was correctly assigned seniority in the 2007 batch, whereas she was placed below the batch, which clearly establishes unequal and discriminatory treatment, violating principles of fairness and parity.

The objections submitted by her are as follows:

- I am a 2007 batch candidate, but my seniority has been fixed after with the 2009 batch.
- My seniority has been determined based on my date of joining in Zone-VI (05-05-2010) instead of my initial appointment date (22-10-2007).
- Even within my batch, I have been placed at the last rank without any justification.

- My objections submitted earlier were not properly considered in the final seniority list dated.01-04-2015.

In view of the above, she has humbly requested the following;

1. Review and rectify my seniority in accordance with the applicable rules
2. Place me in the 2007 APPSC batch at the appropriate position
3. Restore my rightful seniority with my batchmates of 2007 APPSC batch

### **Reply:**

The individual has been transferred on mutual basis from Zone-III to Zone-VI as ACTO subject to assigning them last rank in the seniority below the last regular candidate in the new unit and forego her seniority in their present working unit vide G.O.Rt.No.599, Revenue (CT-I) Department, dtd. 22.04.2010. She has joined in Zone-VI on 05.05.2010. Accordingly, her seniority was fixed in the cadre of ACTO. Thereafter, she has been promoted as DCTO in 2016 and she has been placed as per the DPC approval list. Therefore, her objection to place her with batch mates of 2007 are devoid of merits and over ruled.

### **IV. Objection of Sri K.Keshavulu, DCTO (Sl.No.104)**

"I was appointed as Assistant Commercial Tax Officers (ACTO) through APPSC Notification Nos.38/2008 & 11/2009 and joined the department on 05-12-2012 in Zone-VI. The integrated seniority list of ACTOs of Zone-VI (Hyderabad Rural and Secunderabad Nodal Divisions) for the panel year 2012-13 was finalized vide CCT's Ref.No.C(DX)/197/2016, Dated:18-12-2019 (copy is enclosed), wherein my name was placed at Sl.No. 18.

Thereafter, I was promoted to the cadre of Deputy Commercial Tax Officer (DCTO) vide CCT's Ref.No.D2/1804/2017, Dated:26-03-2021 (copy is enclosed) along with 96 other ACTOs. In the said promotion order, my name was placed at Sl.No.19. However, in the provisional seniority list of DCTOs of Multi Zone-II issued in the reference 1<sup>st</sup> cited, my name has been placed against the panel year 2015-16 at Sl.No.104, below the following officers who were also recruited through the same APPSC Notification Nos.38/2008 & 11/2009:

Smt. S. Gowthami (SC) - Sl.No.95  
Sri V. Vijay Kumar (SC) - Sl.No.99

It is most respectfully submitted that in the finalized integrated seniority list of ACTOs of Zone-VI in the TS CCT's Ref. No. C(DX)/197/2016, dt. 18-12-2019 (copy is enclosed), the above officers were placed at Sl.Nos.34 and 21 respectively, whereas I was placed at Sl.No.18, i.e., above all of them.

This placement in the provisional DCTO seniority list has resulted in severe loss of my inter-se seniority and appears to be contrary to the principles laid down in Government Memo No.73/Cabinet/A1/2019, Dated:24-07-2021, which was issued relying on the common orders of the Hon'ble High Court dated 11-12-2018 in W.P.No.4415/2016 & batch cases, and the principles laid down by the Hon'ble Supreme Court in the cases of M. Nagaraj vs. Union of India and Jarnail Singh vs. Lachhmi Narain Gupta.

The relevant portion of the said Memo (Para 5 (ii)) is reproduced below for your kind perusal:

"5. It is also informed that the matter has been examined, keeping in view the aforesaid Government / have orders of the Hon'ble Supreme Court and the Hon'ble High Court. The Government have passed orders, among others, that the panels prepared from 2014 for promotions to the category of Section Officer/Assistant Secretary to Government / Deputy Secretary to Government /Joint Secretary to Government / Additional Secretary to Government, may be reviewed and revised panels may be drawn as a onetime measure on the following principles, in orders to comply with orders of Hon'ble High Court, supra:

(i) When there is no adequate representation to the SCs and STs @ 15% and 6% respectively, in a cadre, their consequential seniority may be considered and accordingly, they may be included in the panel against their roster points in respective panels, till adequate representation is reached to them.

(ii) When adequate representation to the SCs and STs @ 15% and 6%, respectively has been reached in a cadre, the general seniority of the candidates in their initial cadre shall be taken into consideration for further promotions.

(iii) With the above policy, the panels prepared from 2014 for the categories of Additional Secretary to Assistant Section Officer have to be reviewed and revised panels drawn.

(iv) After recasting the seniority list as above, the seniority lists of all cadres shall be published in official Gazette for filing objections by the affected persons, as per the orders of High Court."

Further place on record that in a similar matter relating to Multi Zone-I, the kind Commissioner has already finalized the seniority list of DCTOs of Multizone-I vide Ref.No.D2/668/2024, Dated:12-03-2026 (copy is enclosed). While disposing of the objection filed by Smt. G.Pushpalatha, DCTO, it was categorically held that once the integrated/zonal seniority list of ACTOs has attained finality, the same shall govern the inter-se seniority in the cadre of DCTO. The relevant portion of the said Ref. is reproduced below for your kind perusal:

***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.*

In view of the above facts and circumstances, and in the interest of justice, I most humbly and respectfully request the kind commissioner to consider my objection favourably and recast my seniority in the final seniority list of DCTOs of Multi Zone-II by

placing my name above Smt. S. Gowthami (SC) and Sri V. Vijay Kumar(SC) in accordance with my seniority position in the finalized integrated seniority list of ACTOs of Zone-VI”.

**Reply:**

The contention of the individual is that he was placed at Sl.No. 18/2012-13 panel year in the ACTOs seniority list and his batchmates Smt S.Gowthami at Sl.No.34/2012-13 & Sri V.Vijay Kumar at Sl.No.21/2012-13. Whereas, he was placed in the DCTOs seniority list at Sl.No.104 and Smt S.Gowthami at Sl.No.95 & Sri V.Vijay Kumar at Sl.No.99. The provisional seniority list was prepared as per the DPCs approved list and DCTOs allocated by the Committee under PO'2018. In the DPC approved list, Smt S.Gowthami was promoted in roster point 87-SC(W) and Sri V.Vijay Kumar was promoted in roster point 91-SC and Sri K.Keshavulu promoted in roster point 96-OC. Accordingly, the same seriatim was followed in provisional seniority list.

Further, he has contended that his placement in the provisional DCTOs seniority list appears to be contrary to the principles laid down in Government Memo No.73/Cabinet/A1/2019, GAD, dt. 24.07.2021. The said Government Memo pertains to Secretariat Departments and further Revenue (CT) Department has not issued any instructions to follow these instructions in C.T. Department. The said Memo was challenged by certain officers of Secretariat Department in Hon'ble High Court. The Hon'ble High Court in W.P.No. 20771 of 2021, 21586 of 2021, 21624 of 2021 & 7150 of 2025 have set aside the above Memo and consequential order thereon.

The individual mentioned the rejection of objection of Smt G.Pushpalatha DCTO of MZ-I with regard to taking her place vis-à-vis to Smt A.Kavitha in the category of ACTO. Whereas, Smt G.Pushpalatha is RP ACTO and Smt A.Kavitha is DR ACTO. The Government have issued orders to revise the seniority of DR ACTOs of Zone-V on rota-quota basis. As per the directions vide Government Memo No. 8910/CT.I/2020-2, Revenue (CT.I) Department, dtd. 31.12.2020, revision orders were passed by Commissioner of Commercial Taxes, TG, Hyderabad vide Proceedings in CCT's Ref.No.C(DX)/1169/2015, dtd.16.01.2021, wherein Smt A.Kavitha, DR ACTO is placed above the name of Smt G.Pushpalatha, RP ACTO.

In view of the above circumstance, the request of Sri K.Keshavulu to consider his objection favourably and recast his seniority in the final seniority of DCTOs of MZ-II by placing his name above Smt S.Gowthami (SC-W) & Sri V.Vijay Kumar (SC) in accordance with his seniority in the finalised integrated seniority of ACTOs of Zone-VI is not liable for consideration and accordingly rejected.

**V. Objection of Sri M.Karamchand, DCTO (Sl.No.106)**

I was appointed as Assistant Commercial Tax Officer (ACTO) through APPSC Notification Nos.38/2008 & 11/2009 and joined the department on 19-12-2012 in Zone-VI. The integrated seniority list of ACTOs of Zone-VI (Hyderabad Rural and Secunderabad Nodal Divisions) for the panel year 2012-13 was finalized vide CCT's Ref.No.C(DX)/197/2016, Dated:18-12-2019 (copy is enclosed), wherein my name was placed at Sl.No.19.

Thereafter, I was promoted to the cadre of Deputy Commercial Tax Officer (DCTO) vide CCT's Ref.No.D2/1804/2017, Dated:26-03-2021 (copy is enclosed) along with 96 other ACTOs. In the said promotion order, my name was placed at Sl.No.21. However, in the provisional seniority list of DCTOs of Multi Zone-II issued in the reference 1<sup>st</sup> cited, my name has been placed against the panel year 2015-16 at

Sl.No.106, below the following officers who were also recruited through the same APPSC Notification Nos.38/2008 & 11/2009:

Smt. S. Gowthami (SC) - Sl.No.95  
Sri V. Vijay Kumar (SC) - Sl.No.99  
Sri K. Nagender (SC) - Sl.No.105

It is most respectfully submitted that in the finalized integrated seniority list of ACTOs of Zone-VI in the TS CCT's Ref. No. C(DX)/197/2016, dt. 18-12-2019 (copy is enclosed), the above officers were placed at Sl.Nos.34, 21 and 25 respectively, whereas I was placed at Sl.No.19, i.e., above all of them.

This placement in the provisional DCTO seniority list has resulted in severe loss of my inter-se seniority and appears to be contrary to the principles laid down in Government Memo No.73/Cabinet/A1/2019, Dated:24-07-2021, which was issued relying on the common orders of the Hon'ble High Court dated 11-12-2018 in W.P.No.4415/2016 & batch cases, and the principles laid down by the Hon'ble Supreme Court in the cases of M. Nagaraj vs. Union of India and Jarnail Singh vs. Lachhmi Narain Gupta.

The relevant portion of the said Memo (Para 5 (ii)) is reproduced below for your kind perusal:

*"5. It is also informed that the matter has been examined, keeping in view the aforesaid Government / have orders of the Hon'ble Supreme Court and the Hon'ble High Court. The Government have passed orders, among others, that the panels prepared from 2014 for promotions to the category of Section Officer / Assistant Secretary to Government / Deputy Secretary to Government / Joint Secretary to Government / Additional Secretary to Government, may be reviewed and revised panels may be drawn as a one time measure on the following principles, in orders to comply with orders of Hon'ble High Court, supra:*

*(i) When there is no adequate representation to the SCs and STs @ 15% and 6% respectively, in a cadre, their consequential seniority may be considered and accordingly, they may be included in the panel against their roster points in respective panels, till adequate representation is reached to them.*

*(ii) When adequate representation to the SCs and STs @ 15% and 6%, respectively has been reached in a cadre, the general seniority of the candidates in their initial cadre shall be taken into consideration for further promotions.*

*(iii) With the above policy, the panels prepared from 2014 for the categories of Additional Secretary to Assistant Section Officer have to be reviewed and revised panels drawn.*

*(iv) After recasting the seniority list as above, the seniority lists of all cadres shall be published in official Gazette for filing objections by the affected persons, as per the orders of High Court."*

I further place on record that in a similar matter relating to Multi Zone-I, the kind Commissioner has already finalized the seniority list of DCTOs of Multizone-I vide Ref.No.D2/668/2024, Dated:12-03-2026 (copy is enclosed). While disposing of the objection filed by Smt. G. Pushpalatha, DCTO, it was categorically held that once the integrated/zonal seniority list of ACTOs has attained finality, the same shall govern the inter-se seniority in the cadre of DCTO. The relevant portion of the said Ref. is reproduced below for your kind perusal:

**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.*

In view of the above facts and circumstances, and in the interest of justice, I most humbly and respectfully request the kind commissioner to consider my objection favourably and recast my seniority in the final seniority list of DCTOs of Multi Zone-II by placing my name above Smt. S. Gowthami (SC), Sri V. Vijay Kumar (SC) and Sri K. Nagender (SC), in accordance with my seniority position in the finalized integrated seniority list of ACTOs of Zone-VI.

**Reply:**

The contention of the individual is that he was placed at Sl.No. 19/2012-13 panel year in the ACTOs seniority list and his batchmates Smt S.Gowthami at Sl.No.34/2012-13, Sri V.Vijay Kumar at Sl.No.21/2012-13 & Sri K.Nagender at Sl.No. 25/2012-13. Whereas, he was placed in the DCTOs seniority list at Sl.No.106 and Smt S.Gowthami at Sl.No.95, Sri V.Vijay Kumar at Sl.No.99 & Sri K.Nagender at Sl.No. 105. The provisional seniority list was prepared as per the DPCs approved list and DCTOs allocated by the Committee under PO'2018. In the DPC approved list, Smt S.Gowthami was promoted in roster point 87-SC(W), Sri V.Vijay Kumar was promoted in roster point 91-SC & Sri K.Nagender was promoted in roster point 97-SC, Sri M.Karamchand was promoted in roster point 98-OC. Accordingly, the same seriatim was followed in provisional seniority list.

Further, he has contended that his placement in the provisional DCTOs seniority list appears to be contrary to the principles laid down in Government Memo No.73/Cabinet/A1/2019, GAD, dt. 24.07.2021. The said Government Memo pertains to Secretariat Departments and further Revenue (CT) Department not issued any instructions to follow these instructions in C.T. Department. The said Memo was also challenged by certain officers of Secretariat Department in Hon'ble High Court of Telangana. The Hon'ble High Court of Telangana in its orders dated. 07.10.2025 in W.P.No. 20771 of 2021, 21586 of 2021, 21624 of 2021 & 7150 of 2025 have set aside the above Memo and consequential order thereon.

The individual mentioned the rejection of objection of Smt G.Pushpalatha DCTO of MZ-I with regard to taking her place vis-à-vis to Smt A.Kavitha in the category of ACTO. Whereas, Smt G.Pushpalatha is RP ACTO and Smt A.Kavitha is DR ACTO. The Government have issued orders to revise the seniority of DR ACTOs of Zone-V on rota-quota basis. As per the directions vide Government Memo No. 8910/CT.I/2020-2, Revenue (CT.I) Department, dtd. 31.12.2020, revision orders were passed by

Commissioner of Commercial Taxes, TG, Hyderabad vide Proceedings in CCT's Ref.No.C(DX)/1169/2015, dtd.16.01.2021, wherein Smt A.Kavitha, DR ACTO is placed above the name of Smt G.Pushpalatha, RP ACTO.

In view of the above circumstance, the request of Sri M.Karamchand to consider his objection favourably and recast his seniority in the final seniority of DCTOs of MZ-II by placing his name above Smt S.Gowthami (SC-W), Sri V.Vijay Kumar (SC) & Sri K.Nagender (SC) in accordance with his seniority in the finalised integrated seniority of ACTOs of Zone-VI is not liable for consideration and accordingly rejected.

## **VI. Objection of Smt K.Swetha, DCTO (Sl.No.107)**

I was appointed as Assistant Commercial Tax Officer (ACTO) through APPSC Notification Nos.38/2008 & 11/2009 and joined the department on 30-11-2012 in Zone-VI. The integrated seniority list of ACTOs of Zone-VI (Hyderabad Rural and Secunderabad Nodal Divisions) for the panel year 2012-13 was finalized vide CCT's Ref.No.C(DX)/197/2016, Dated:18-12-2019, wherein my name was placed at Sl.No.20.

Thereafter, I was promoted to the cadre of Deputy Commercial Tax Officer (DCTO) vide CCT's Ref.No.D2/1804/2017, Dated:26-03-2021 along with 96 other ACTOs. In the said promotion order, my name was placed at Sl.No.22. However, in the provisional seniority list of DCTOs of Multi Zone-II issued in the reference 1<sup>st</sup> cited, my name has been placed against the panel year 2015-16 at Sl.No.107, below the following officers who were also recruited through the same APPSC Notification Nos.38/2008 & 11/2009:

Smt. S. Gowthami (SC) - Sl.No.95  
Sri V. Vijay Kumar (SC) - Sl.No.99  
Sri K. Nagender (SC) - Sl.No.105

It is most respectfully submitted that in the finalized integrated seniority list of ACTOs of Zone-VI in the TS CCT's Ref. No. C(DX)/197/2016, dt. 18-12-2019 (copy enclosed), the above officers were placed at Sl.Nos.34, 21 and 25 respectively, whereas I was placed at Sl.No.20, i.e., above all of them.

This placement in the provisional DCTO seniority list has resulted in severe loss of my inter-se seniority and appears to be contrary to the principles laid down in Government Memo No.73/Cabinet/A1/2019, Dated:24-07-2021, which was issued relying on the common orders of the Hon'ble High Court dated 11-12-2018 in W.P.No.4415/2016 & batch cases, and the law laid down by the Hon'ble Supreme Court in M. Nagaraj vs. Union of India and Jarnail Singh vs. Lachhmi Narain Gupta.

The relevant portion of the said Memo (Para 5) is reproduced below for your kind perusal:

*"5. It is also informed that the matter has been examined, keeping in view the aforesaid Government / have orders of the Hon'ble Supreme Court and the Hon'ble High Court. The Government have passed orders, among others, that the panels prepared from 2014 for promotions to the category of Section Officer / Assistant Secretary to Government / Deputy Secretary to Government / Joint Secretary to Government / Additional Secretary to Government, may be reviewed and revised panels may be drawn as a onetime measure on the following principles, in orders to comply with orders of Hon'ble High Court, supra:*

*(i) When there is no adequate representation to the SCs and STs @ 15% and 6% respectively, in a cadre, their consequential seniority may be considered and accordingly, they may be included in the panel against their roster points in respective panels, till adequate representation is reached to them.*

*(ii) When adequate representation to the SCs and STs @ 15% and 6%, respectively has been reached in a cadre, the general seniority of the candidates in their initial cadre shall be taken into consideration for further promotions.*

*(iii) With the above policy, the panels prepared from 2014 for the categories of Additional Secretary to Assistant Section Officer have to be reviewed and revised panels drawn.*

*(iv) After recasting the seniority list as above, the seniority lists of all cadres shall be published in official Gazette for filing objections by the affected persons, as per the orders of High Court."*

I further place on record that in a similar matter relating to Multi Zone-I, the kind Commissioner has already finalized the seniority list of DCTOs of Multizone-I vide Ref.No.D2/668/2024, Dated:12-03-2026. While disposing of the objection filed by Smt. G.Pushpalatha, DCTO, it was categorically held that once the integrated/zonal seniority list of ACTOs has attained finality, the same shall govern the inter-se seniority in the cadre of DCTO. The relevant portion of the said Ref. is reproduced below for your kind perusal:

***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.*

In view of the above facts and circumstances, and in the interest of justice, I most humbly and respectfully request you to kindly consider my objection favorably and recast my seniority in the final seniority list of DCTOs of Multi Zone-II by placing my name above Smt. S.Gowthami (SC), Sri V.Vijay Kumar (SC) and Sri K.Nagender (SC), in accordance with my seniority position in the finalized integrated list of ACTOs of Zone-VI.

**Reply:**

The contention of the individual is that she was placed at Sl.No. 20/2012-13 panel year in the ACTOs seniority list and her batchmates Smt S.Gowthami at Sl.No.34/2012-13, Sri V.Vijay Kumar at Sl.No.21/2012-13& Sri K.Nagender at Sl.No. 25/2012-13 were placed above her. Whereas, she was placed in the DCTOs seniority list at Sl.No.107 and Smt S.Gowthami at Sl.No.95, Sri V.Vijay Kumar at Sl.No.99 & Sri K.Nagender at Sl.No. 105. The provisional seniority list was prepared as per the DPCs approved list and DCTOs allocated by the Committee under PO'2018. In the DPC approved list, Smt S.Gowthami was promoted in roster point 87-SC(W), Sri V.Vijay Kumar was promoted in roster point 91-SC & Sri K.Nagender was promoted in roster

point 97-SC and Smt K.Swetha was promoted in roster point 99-OC. Accordingly, the same seriatim was followed in provisional seniority list.

Further, she has contended that her placement in the provisional DCTOs seniority list appears to be contrary to the principles laid down in Government Memo No.73/Cabinet/A1/2019, GAD, dt. 24.07.2021. The said Government Memo pertains to Secretariat Departments and further Revenue (CT) Department has not issued any instructions to follow these instructions in C.T. Department. The said Memo was challenged by certain officers of Secretariat Department in Hon'ble High Court. The Hon'ble High Court in W.P.No.20771 of 2021, 21586 of 2021, 21624 of 2021 & 7150 of 2025 have set aside the above Memo and consequential order thereon.

The individual mentioned the rejection of objection of Smt G.Pushpalatha DCTO of MZ-I with regard to taking her place vis-à-vis to Smt A.Kavitha in the category of ACTO. Whereas, Smt G.Pushpalatha is RP ACTO and Smt A.Kavitha is DR ACTO. The Government have issued orders to revise the seniority of DR ACTOs of Zone-V on rota-quota basis. As per the directions vide Government Memo No. 8910/CT.I/2020-2, Revenue (CT.I) Department, dtd. 31.12.2020, revision orders were passed by Commissioner of Commercial Taxes, TG, Hyderabad vide Proceedings in CCT's Ref.No.C(DX)/1169/2015, dtd.16.01.2021, wherein Smt A.Kavitha, DR ACTO is placed above the name of Smt G.Pushpalatha, RP ACTO.

In view of the above circumstance, the request of Smt K.Swetha to consider her objection favourably and recast her seniority in the final seniority of DCTOs of MZ-II by placing her name above Smt S.Gowthami (SC-W), Sri V.Vijay Kumar (SC) & Sri K.Nagender (SC) in accordance with her seniority in the finalised integrated seniority of ACTOs of Zone-VI is not liable for consideration and accordingly rejected.

#### **VII. Objection of Smt. E.Radha, DCTO (Sl.No.169).**

The individual has stated that her name was placed at Sl.No. 169 in the show cause notice.

She have been appointed as ACTO by APPSC through Group-II services in erstwhile 5<sup>th</sup> Zone and promoted to the cadre of DCTO on 26.03.2021. In pursuance of the New Presidential Order, 2018 and as per the Government Orders and Memo, Government have permitted change of local cadre of employees on spouse grounds. Accordingly, her change of local cadre from Multi-Zonal-I to Multi-Zonal-II was approved vide Government Memo No.6838/CT-I/2025-1, dated 17.03.2025, and implemented through the proceedings of the Commissioner of Commercial Taxes as cited above.

She further submitted that, for mutual and spouse transfers the government have issued G.O.Ms.No.245 & 243 G.A.(SPF-I) Department, Dt:29.11.2024 respectively. In mutual transfers G.O.Ms.No.245 government have mentioned about loss of Seniority where as in spouse transfers G.O.Ms.No.243, G.A.(SPF-I) Department, Dt: 29.11.2024 it is NO WHERE MENTIONED ABOUT LOSS OF SENIORITY. The said change of local cadre was effected purely on spouse grounds as a welfare measure under the Presidential Order, 2018. As per the spirit and intent of the above Government Orders, such change of local cadre shall not result in loss or lowering of seniority.

As per provisional seniority list of DCTOs of Multi Zone-II, she has been placed at Sl.No.169. In this context, she respectfully submit that her seniority in the cadre of Deputy Commercial Tax Officers requires to be fixed appropriately by reckoning her original appointment and continuous service, and she entitled to be placed on par with officers of batch mates of 2013, who are also appointed in same Group-II as ACTOs by

APPSC and who are placed in provisional seniority list at Sl.No.122, starting with A.Sai kumar reddy and ended with Sl.No.145 P.Hima bindu.

She therefore humbly requests that her case may kindly be examined and necessary orders may be issued for fixation of her seniority and placement in the appropriate position in the seniority list of DCTOs of Multi Zone-II on par with her batch mates of 2013 in between Sl.No. 122 to 145 duly protecting her past service and all consequential benefits.

**Reply:**

The individual has been transferred from Multi Zone-I to Multi Zone-II on spouse grounds vide Government Memo No. 6838/CT-I/2025-1, Revenue (CT.I) Department, dtd. 17.03.2025. Duly considering her date of promotion as DCTO she has been assigned the panel year 2020-21 and placed at Sl.No.169 of Multi Zone-II. She has requested to place her on par with her batch mates of 2013 ACTOs between Sl.No.122 to 145.

The request of the individual is not feasible for consideration since the unit of appointments of erstwhile Zone-VI and Zone-V are different and she was transferred after formation of Multi Zone-I & II under PO'2018 in the cadre of DCTO and hence, her name is placed as per her date of promotion i.e., on 26.03.2021 below the last candidate of Multi Zone-II who got promotion on the same date as DCTO for the panel year 2020-21 and accordingly disposed.

**VIII. Sri A.Pandu Ranga Rao & Sri Revathi Seshu, & Smt T.Yashoda, ACTOs (Retd.)**

The individuals contested that to review / revision of the seniority lists of ACTOs from 2009-10 to 2013-14 are pending and requested that the finalisation of DCTOs of Multi Zone-II may be kept pending until their seniority finalised in the category of ACTOs.

**Reply:**

The above individuals are Retired ACTOs, they have not filed any specific objection on the present provisional seniority list and their appeals are pending for seniority in the category of ACTOs. Hence, their request to keep pending finalising of DCTOs Multi Zone-II seniority list is not feasible for consideration and rejected.

After considering all the above, the proposed provisional seniority list of DCTOs of Multi Zone-II 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 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.