

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 02<sup>ND</sup> DAY OF NOVEMBER 2011

PRESENT

THE HON'BLE MR. JUSTICE K.L.MANJUNATH

AND

THE HON'BLE MR. JUSTICE B.MANO HAR

WRIT PETITION No.10422/2006(S-CAT)

BETWEEN:

SMT K.T.VIJAYALAKSHMI  
W/O. KONDAIAH.J  
AGED ABOUT 41 YEARS  
INCOME TAX OFFICER,  
WARD NO. 2(3), RANGE -2,  
INCOME TAX OFFICE,  
UNITY BUILDING,  
6<sup>TH</sup> FLOOR, MISSION ROAD  
BANGALORE - 560 027.

... PETITIONER

(BY SRI.N.R.NAIK & ASSOCIATES)

AND:

1. THE CHIEF COMMISSIONER OF INCOME TAX  
KARNATAKA CIRCLE,  
C.R. BUILDINGS  
QUEEN'S ROAD  
BANGALORE - 560 001.

*for*

2. THE CHAIRMAN  
CENTRAL BOARD OF DIRECT TAXES  
NORTH BLOCK  
NEW DELHI - 110 001.
3. UNION OF INDIA  
REP BY THE SECRETARY  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
NORTH BLOCK  
NEW DELHI - 110 001
4. THE DIRECTOR  
DEPT OF PERSONNEL & TRAINING  
MINISTRY OF PERSONNEL,  
PUBLIC GRIEVANCES & PENSIONS,  
GOVERNMENT OF INDIA  
NORTH BLOCK,  
NEW DELHI - 100 001.
5. MS.KALAVATHY  
POSTED AS INCOME TAX OFFICER,  
WARD 14(1), C.R. BUILDINGS  
BANGALORE - 560001.
6. MS.NITYAKALYANI  
POSTED AS INCOME TAX OFFICER  
WARD 3(3), UNITY BUILDINGS ANNEXE  
BANGALORE - 560 027.
7. MS.SHYAMALA.C  
POSTED AS INCOME TAX OFFICER  
TDS II, INFANTRY ROAD,  
BANGALORE - 560 001.
8. MR.M.CHANDRASHEKARAIHAH  
POSTED AS INCOME TAX OFFICER



WARD 6(4), UNITY BUILDING ANNEXE  
BANGALORE - 560 001.

9. MS.VASANTHAKUMARI  
POSTED AS INCOME TAX OFFICER  
WARD 15(1), C.R. BUILDINGS  
BANGALORE - 560001.
10. MR.R.SURESH  
POSTED AS INCOME TAX OFFICER  
FOR DIR. OF INCOME TAX  
3<sup>RD</sup> FLOOR, C.R. BUILDING ANNEXE  
QUEENS ROAD  
BANGALORE - 560001.
11. MR.GANGACHIKKAIAH  
POSTED AS TAX RECOVERY OFFICER  
WARD 2, TUMKUR.
12. MR.JEEVANNAVAR  
POSTED AS TAX RECOVERY OFFICER  
BADI KAMAN ROAD  
NEAR MUNICIPAL HOSPITAL  
BIJAPUR - 586 101.
13. MR.L.RAJKUMAR  
POSTED TAX RECOVERY OFFICER  
(EXEMPTIONS), CRESENT ROAD  
BANGALORE - 560001.
14. SRI.SAJITH KUMAR.T  
S/O NARAYANA T  
AGED ABOUT 40 YEARS  
WORKING AS INSEPCTOR OF INCOME TAX  
C.R. BUILDING,  
QUEENS ROAD,  
BANGALORE



R/AT NO. 978, 3<sup>RD</sup> CROSS,  
6<sup>TH</sup> BLOCK, HMT LAYOUR,  
VIDYARANYAPURA  
BANGALORE - 560097.

15. N.P.S.SUNDAR  
S/O N S PARAMESWARAN  
AGED ABOUT 37 YEARS  
WORKING AS INSEPCTRO OF INCOME TAX  
O/O JOINT COMMISSIONER OF INCOME TAX  
SPL RANGE - 2, BANGALORE.  
R/AT NO.GF2, RAM VILLA,  
24/14, 22<sup>ND</sup> MAIN,  
PADMANABHANAGAR,  
BANGALORE-70.
16. V.RAJASHEKAR  
S/O LATE DR.V.RAMACHANDRA RAO  
AGED ABOUT 35 YEARS,  
WORKING AS INSPECTOR OF INCOME TAX,  
O/O. THE ADDL. CHIEF COMM.  
OF INCOME TAX (AUDIT)  
C.R.BUILDING ANNEXE,  
QUEENS ROAD,  
BANGALORE - 01,  
R/AT NO.137, 7<sup>TH</sup> A MAIN,  
4<sup>TH</sup> BLOCK, 3<sup>RD</sup> STAGE,  
BASAVESWARANAGAR,  
BANGALORE-79.
17. N.SAYIRAJ  
S/O B NAGAMANICIKAM  
AGED ABOUT 33 YEARS,  
WORKING AS INCOME TAX INSPECTOR JOINT  
COMMISSIONER OF INCOME TAX (ASST)  
SPECIAL RANGE - 6,  
C.R. BUILDING, QUEENS ROAD

*Ar*

BANGLAORE - 560 001,  
R/AT NO.106, 5<sup>TH</sup> MAIN,  
3<sup>RD</sup> CROSS, SRINIVASANAGAR,  
BANGALORE - 560 050.

18. SRINIVAS  
S/O LATE K.SEETHARAMAIAH  
AGED ABOUT 34 YEARS,  
WORKING AS INSPECTOR OF INCOME TAX (ASST)  
SPECIAL RANGE-6  
C.R BUILDING, QUEENS ROAD,  
BANGALORE -01  
R/O. NO. 85, BMS COLONY  
SAJAYANAGAR,  
BANGALORE.
19. M.SATHYANARAYANA BHAT  
S/O M GOVINDA BHAT  
AGED ABOUT 35 YEARS,  
WORKING AS INSPECTOR OF INCOME TAX,  
O/O. ADDL. COMMISSIONER OF  
INCOME TAX CENTRAL,  
C.R. BUILDING, 2<sup>ND</sup> FLOOR,  
QUEENS ROAD, BANGALORE -01,  
R/AT NO. 2774, 13<sup>TH</sup> MAIN ROAD,  
E-BLOCK, 2<sup>ND</sup> STAGE,  
RAJAJINAGAR,  
BANGALORE.
20. V.GANESH  
S/O I VENKATARAMAN  
AGED ABOUT 36 YEARS,  
WORKING AS INSPECTOR  
OF INCOME TAX,  
O/O. ADDL.COMMISSIONER OF INCOME TAX,  
RANGE - 4  
KENDRIYA SADAN,



KORAMANGALA  
BANGALORE - 560 034

21. G SURESH  
S/O G SAJJARAYAPPA  
AGED ABOUT 36 YEARS,  
WORKING AS INSPECTOR OF INCOME TAX,  
O/O. ADDL.COMMISSIONER OF INCOME TAX,  
RANGE - 4, KENDRIYA SADAN,  
KORAMANGALA  
BANGALORE,  
R/AT NO.63/2, SRIMUKHA,  
RANGA RAO ROAD  
SHANKARAPURAM,  
BANGALORE -560 034.
- 22 MS.R.ANURADHA  
D/O RAMAPRASAD.S.K  
AGED ABOUT 49 YEARS  
WORKING AS INCOME TAX INSPECTOR O/O. THE  
JOINT COMMISSIONER OF INCOME TAX (ASST)  
SPECIAL RANGE - 1,  
C.R. BUILDING, QUEENS ROAD,  
BANGALORE - 01, R/AT NO.B-7,  
INCOME TAX COLONY,  
NO.2, INFANTRY ROAD,  
BANGALORE.
- 23 H.SHIVAPRASAD REDDY  
S/O G HANUMANTHE GOWDA  
AGED ABOUT 43 YEARS,  
WORKING AS INSPECTOR OF INCOME TAX,  
O/O. ADDL COMMRR OF INCOME TAX (AUDIT),  
C.R.BUILDING, QUEEN'S ROAD,  
BANGALORE-01, R/AT NO.27,  
LIC MODEL HOUSING COLONY  
3<sup>RD</sup> STAGE, IV BLOCK,



BASAVASWARANAGAR,  
BANGALORE.

- 24 RSRL SUNDAR KUMAR  
S/O R.VENKATESWARULU  
AGED ABOUT 41 YEARS,  
WORKING AS INCOME TAX INSPECTOR  
O/O. ADDITIONAL COMMISSIONER OF  
INCOME TX (AUDIT)-I  
R/AT NO.23, 6<sup>TH</sup> MAIN,  
P.G. HALLI  
BANGALORE.
- 25 MS SHEIBA JOHN  
D/O A C JOHN  
AGED ABOUT 33 YEARS  
WORKING AS INCOME TAX INSPECTOR  
O/O DIT (INV) BANGALORE  
R/AT 1663, 9<sup>TH</sup> MAIN,  
HAL 3<sup>RD</sup> STAGE,  
BANGALORE - 560 075.
- 26 JEPPU SADASHIVA  
S/O LATE RAMA S PATNKAR  
AGED ABOUT 55 YEARS,  
WORKING AS INSPECTOR OF INCOME TAX  
INCOME TAX OFFICE,  
NO.1/1, SAMPIGE ROAD  
MALLESWARAM  
BANGALORE - 560 003  
R/AT NO.87, INCOME TAX QUARTERS,  
JAYAMAHAL EXTN.  
BANGALORE - 560046.
27. MS.K.LAKSHMI G VAIDYANATHAN  
AGED ABOUT 31 YEARS,  
WORKING AS INCOME TAX INSPECTOR,



O/O. THE ITO WARD-I(III)  
BANGALORE, UNITY BUILDING ANNEXE,  
MISSION ROAD,  
BANGLAORE - 560027,  
R/AT NO. 7/3, A LIG FLATS,  
NANDINI LAYOUT,  
BANGALORE - 560 096.

- 28 V.GURUBASAVARAJA  
S/O LATE V BASANNA  
AGED ABOUT 53 YEARS,  
WORKING AS INCOME TAX INSPECOTR,  
O/O. SENIOR AUTHORIZED  
REP. INCOME TAX APPELLATE TRIBUNAL ,  
2<sup>ND</sup> FLOOR, SANTOSH COMPLEX,  
K.G. ROAD, BANGALORE - 560 009.  
R/AT NO.9, INCOME TAX COLONY,  
NO.2, INFANTRY ROAD,  
BANGALORE.
29. S.SRINIVASA KHANNA  
S/O K SUBRAMANIAN  
AGED ABOUT 32 YEARS,  
WORKIGN AS INCOME TAX INSPECTOR,  
INCOME TAX OFFICE,  
NO.1/1, JEEVAN SAMPIGE  
SAMPIGE ROAD, MALLESWARAM  
BANGALORE - 560 0003.  
R/AT NO.65, ITI LAYOUT,  
M.S.R. NAGAR,  
BANGALORE -54
30. G.SIDDANNJA SHETTY  
S/O GANGANNA SHETTY  
AGED ABOUT 55 YEARS,  
POSTED AS INSPECTOR OF INCOME TAX  
RANGE - 9,

*Sm*



BANGALORE - 560 003.  
R/AT NO.31,  
TANK BUND ROAD,  
BANGALORE -560 018.

- 31 MRS NAZEERA MOHAMMED  
W/O. P.A. MOHAMMED,  
AGED ABOUT 36 YEARS  
RANGE - I MANGALORE  
R/AT FAYAZ MANAL  
ROASRIA CHURCH ROAD  
MANGALORE - 560001.
- 32 M.NAGABHUSHANA  
S/O M VISWESHWARA BHATTA  
AGED ABOUT 37 YEARS  
POSTED AS INCOME TAX OFFICER WARD - 2,  
KARWAR, R/AT NO.  
C 3/2, INCOME TAX  
RECOVERY OFFICER,  
MANGALORE, R/AT NO. 30,  
21<sup>ST</sup> MAIN, 2<sup>ND</sup> STAGE,  
MYSORE - 570 008.
- 33 K.SUBHAS,  
S/O.S.A.BHANDARY,  
AGED ABOUT 45 YEARS,  
POSTED AS TAX RECOVERY OFFICER,  
MANGALORE, R/AT NO.30,  
21<sup>ST</sup> MAIN, 2<sup>ND</sup> STAGE,  
MYSORE - 570 008.
- 34 SUDHEENDRA KUMAR  
S/O SADANANDA RAO  
AGED ABOUT 33 YEARS, POSTED AS TAX  
REVOCERY OFFICER, RANGE - I, PANAJI  
R/AT NO. 967/2, 1<sup>ST</sup> CROSS,

*Am*

JLB ROAD, LAKSHIPURAM,  
MYSORE - 560004.

- 35 MRS.A.SUNANDA  
W/O H K GUNDU RAO  
AGED ABOUT 35 YEARS, POSTED AS INSPECTOR  
OF INCOME TAX, O/O. JOINT COMMISSIONER  
OF INCOME TAX, BANGALORE - 01,  
R/AT SITE NO. 8, SY NO. 7/4,  
NEAR UDAY ENGINEERING,  
VIVEKANANDA NAGAR,  
KATHRI-GUPPE MAIN ROAD,  
BANGALORE - 85.
- 36 MRS.NIRMALA  
W/O SANNAYYA VARAMBALLY  
AGED ABOUT 35 YEARS  
POSTED AS TAX RECOVERY OFFICER, RANGE 2  
UNITY BUILDING ANNEXE, MISSION ROAD,  
BANGALORE - 27, R/AT NO. 14, 9TH MAIN  
BRINDAVAN NAGAR,  
MATHIKERE EXTENSION,  
BANGALORE - 85.
- 37 MRS.SUMATHY VENKATARAMAN  
W/O. M VENKATARAMAN  
AGED ABOUT 36 YEARS,  
POSTED AS INCOME TAX OFFICER (CTU)  
BANGALORE - 560 001,  
R/AT NO. 16/1, 3<sup>RD</sup> CROSS ROAD,  
MALLESWARAM,  
BANGALORE - 560 003. ... RESPONDENTS

(BY SRI M.VASUDEVA RAO, SR CGC FOR R1 TO 4,  
SRIKANTH.R. ADV FOR R.37, R.7, 8, 10, 11, 14 TO 17,  
19, 21, 25, 26, 28, 29, 32, 33, 35 ARE SERVED

*su*

WP DISMISSED AS AGAINST R5, 6, 9 12, 13, 18 20, 22, 23, 24, 27, 30, 31, 34 & 36)

THIS WP FILED PRAYING TO QUASH THE IMPUGNED ORDER OF THE CAT DATED 17TH AUGUST 2005 AT ANNEXURE-F AND DATED 24.10.2005 AT ANNEXURE-G IN SO FAR AS PETITIONER IS CONCERNED AND DIRECTION TO RESPONDENTS 1 TO 4 NOT TO DISTURB THE 11 SC CATEGORY OFFICERS WHO WERE PROMOTED EARLIER TO 10TH FEBRUARY 2005 IN THEIR RESPECTIVE POSITIONS AND SENIORITY AND NOT TO READ JUST THEM FOR THE VACANCIES OCCURRING SUBSEQUENT THERETO DIRECTION TO THE RESPONDENTS 1 TO 4 IN THE NATURE OF MANDAMUS TO REDO THE IMPLEMENTATION OF THE SABHARWAL JUDGMENT WITHOUT ADJUSTING EXCESS OF 11 POSTS, WHICH WERE IN EXISTENCE PREIOR TO THE DATE OF JUDGMENT IN THE CASE OF SABHARWAL AND GRANT AN INTERIM ORDER PAYING THE OPERATION OF THE IMPUGNED ORDER OF THE CAT DATED 17TH AUGUST 2005 AND TO RESTRAIN THE RESPONDENTS 1 TO 4 FROM REVERTING THE PETITIONER, ANNEXURE-F IN SO FAR AS THE PETITIONER IS CONCERNED.

THIS WRIT PETITION HAVING BEEN HEARD AND RESERVED AND COMING ON FOR PRONOUNCEMENT OF JUDGMENT THIS DAY, B.MANOHAR J., DELIVERED THE FOLLOWING:

### ORDER

The petitioner in this writ petition is challenging the legality and correctness of order dated 17-1-2003 made in



O.A.No.1724/2001 and O.A.Nos.1753-1775/2001 passed by the Central Administrative Tribunal (the CAT for brevity), Bangalore Branch, Bangalore and also sought for quashing the orders dated 17-8-2005 and 24-8-2005 made in O.A.No.510/2004 and other connected applications and O.A.Nos.292-295/2005, insofar as directing the authorities to fix the seniority for the post of Income Tax Officer from the cadre of Income Tax Inspectors in pursuance of judgment of the Hon'ble Supreme Court in .R.K.SABHARWAL's case.

2. The petitioner was initially appointed as Income Tax Inspector on 1-9-1989. Thereafter she was promoted along with others as Income Tax Officer on passing the qualifying the examinations as per the Rules. The promotion given to the petitioner and others has been questioned in O.A.No.1724/2001 and O.A.Nos.1753-1775/2001 before the CAT, Bangalore Branch, Bangalore contending that overlooking the seniority of other Income



Tax Officers, promotion has been given to the petitioner and other 9 applicants (who are the respondents 5 to 14 in the said applications) and they belong to Scheduled Caste category in between 1995 to 2000. It was further contended that the cadre strength of Income Tax Officers as on 10-2-1995 of the Karnataka State is 141, out of which, 31 belonged to Scheduled Caste category, 10 belonged to Scheduled Tribe category. There has been excessive representation of the candidates belonging to SC/ST categories. Without considering the law laid down by the Hon'ble Supreme Court in R.K.SABHARWAL v/s STATE OF PUNJAB reported in (1995) 2 SCC (L & S) 745, promotion has been given to the candidates belonged to Scheduled Caste categories which is contrary to law. The CAT after considering the matter in detail held that promotion given to respondents 4 to 15 is in total defiance of law laid down by the Hon'ble Supreme Court in R.K.SABHARWAL's case as well as the Official Memorandum issued by the Department of Personnel &



Training. Without ordering for reversion to respondents 4 to 15, a direction was issued to respondents 1 to 3 to hold review DPCs and review all the promotions made in the cadre of Income Tax Officer in the Karnataka Region made on or after 10-2-1995 and accordingly rearrange the appointment as well as the seniority of the officials, within three months from the date of receipt of the copy of the order.

3. In pursuance to the order passed by the CAT dated 17-1-2003 in O.A.No.1724/2001 and other connected applications, the respondents reviewed the promotions as per memorandum dated 11-7-2003 and sought for objections if any for the order in which, promotions are made/seniority fixed on or before 31-7-2003. The petitioner and other aggrieved persons have filed their detailed objections for reviewing the promotion given in between 1995 to 2000. The Official respondents without considering their objections issued a memorandum dated



15-6-2004 rejecting the said representation. Being aggrieved by the Official Memorandum dated 15-6-2004, some of the Income Tax Officers filed O.A.No.510/2004 and other connected applications. Further, the petitioner also filed O.A.NO.293/2005 challenging the Official Memorandum dated 11-7-2003 as well as 15-6-2004. The CAT by its order dated 17-8-2005 allowed the O.A.No.510/2004 and other connected applications. Subsequently, an order was passed on the application O.A.No.293/2005 filed by the petitioner and others on 24-8-2005. While disposing of the said application, following observations has been made:

" 10. On bestowing our careful consideration to the OM dated 11.7.2003 as well as 15.6.2004 we are of the considered view that the mandate of the order of this Tribunal dated 17.1.2003 vis a vis DOPT OM dated 2.7.1997, Court in R.K.Sabarwal's case has not been followed and there has been no application of mind in passing the aforesaid



impugned communication particularly dated 11.7.2003 and 15.6.2004. In conclusion our findings are

a) The promotions of SC/ST candidates who were declared successful and qualified in the ITO departmental examination on relaxed standard could not be allowed to compete with general candidates as they could not have been promoted based on "their own merits and not owing to reservation or relaxed qualification".

b) The private respondents having not secured 390 marks out of 650, remain to be considered only as SC/ST candidates and could not be treated as general candidates for any purpose particularly for the purpose of consideration for promotion to the next higher post. They could be allowed to compete only for the vacancies meant for SC/ST candidates.

*bn*



c) OM dated 11.7.2003 as well as 15.6.2004 is not in accordance with the law and cannot be sustained (emphasis supplied)

Accordingly, the respondents are directed to review the promotions made to the cadre of Income Tax Officers in Karnataka Circle in terms of the directions issued by this Tribunal on 17.1.2003 as well as the observations made hereinabove. This exercise shall be completed within a period of two months from the date of receipt of a copy of this order. No costs”

The petitioner being aggrieved by the order dated 17-8-2005 as well as 24-8-2005 passed by the CAT in paragraph 10(a) filed this writ petition.

4. Sri.N.R.Naik, learned counsel appearing for the petitioner contended that the observations made by the CAT while quashing the Official Memorandum dated



15-6-2004 is contrary to law and the promotion to the SC/ST candidates were made on their own merit and not on reservation. Further, the CAT has wholly misunderstood the ratio of the decision in SABHARWALA's case, which has been further clarified and explained by the Hon'ble Supreme Court in AJIT SINGH AND OTHERS v/s STATE OF PUNJAB reported in (1999) 7 SCC 209. The petitioner was directly appointed as an Income Tax Inspector. On passing the qualifying examination she was promoted as Income Tax Officer as per Rules along with other 9 persons. There is no infirmity or irregularity in promoting the petitioner and others who belonged to different class altogether. Hence, they are entitled for the promotion to the post of Income Tax Officers. Since the SC/ST candidates have been promoted on their own merits not owing to the reservation or relaxation, the qualification will not be adjusted against the reserved points of reservation roaster and they will be adjusted against the unreserved posts. In the instant case, the



petitioner and 9 other candidates have been selected on merits on passing the qualifying examination, hence they are entitled to hold the post of Income Tax Officers. The observation made by the CAT is contrary to law and sought for setting aside the observation made in paragraph 10(a) of the order.

5. On the other hand, Sri.M.Vasudeva Rao learned Senior Central Government Standing Counsel argued in support of the order passed by the CAT and contended that the petitioner herself being aggrieved by the Official Memorandum dated 11-7-2003 and also 15-6-2004 rejecting her objections filed to the seniority list, filed O.A.No.293/2005. The said application was allowed by the CAT on 24-8-2005. She cannot be an aggrieved person and she cannot challenge the order passed by the CAT. The direction issued by the CAT is to review the promotion made to the cadre of Income Tax Officers in Karnataka Region in terms of the direction issued by the CAT dated



17-1-2003 as well as the observations made in its order dated 24-8-2005. If the decision of the Review Committee goes against her interest, she can challenge the same. Hence, the writ petition filed by the petitioner is liable to be dismissed.

6. We have carefully considered the arguments addressed by the learned counsel for the parties and perused the orders impugned in the above writ petition.

7. It is not in dispute that pursuant to the order made in O.A.No.1724/2001 and other connected applications, wherein the CAT directed respondents 1 to 3 to hold review DFCs and review all the promotions made in the cadre of Income Tax Officers in the Karnataka Region made on or after 10-2-1995 and accordingly arranged the appointment as well as the seniority list of officials, the respondents reviewed the promotion made earlier and called for objections to the Official Memorandum dated



11-7-2003 to the seniority list of Income Tax Officers. The petitioner and similarly situated persons filed their objections to the said revised seniority list of Income Tax Officers. However, the Official respondents without considering the contentions raised in their objections, mechanically rejected the same by its Official Memorandum dated 15-6-2004. The said order has been questioned by the petitioner in O.A.No.293/2005 before the CAT, Bangalore Branch Bangalore. The CAT, clubbing all the identical matters together disposed of with certain observations directing the respondents to review the promotion made in the cadre of Income Tax Officers in Karnataka Circle in terms of the direction issued by the Tribunal dated 17-2-2003 in O.A.No.1724/2001 and other connected applications and also observations made in O.A.No.293/2005 and other connected applications. It is not open to the petitioner to challenge the order made in O.A.No.1724/2001 disposed of 17-1-2003 in this writ petition. On the basis of the said order, the official



respondents reviewed the promotions made. The said review of the promotion has been questioned in O.A.No.293/2005 and other connected applications. The CAT directed the official respondents to review the promotions in terms of directions issued in O.A.No.1724/2001 and other connected applications. While passing the order, the CAT directed to follow the directions issued by the Hon'ble Supreme Court in R.K.SABHARWAL's case. It is for the official respondents to consider the same and pass appropriate orders in accordance with the earlier directions issued by the CAT in its order dated 17-1-2003 in O.A.No.1724/2001 and other connected matters. Hence, the question of quashing the order dated 17-8-2005 and 24-8-2005 made in O.A.No.510/2004 and O.A.No.293/2005 and other connected matters does not arise.

8. Admittedly, the petitioner and others have not been demoted from the post of Income Tax Officers to the



Income Tax Inspectors. The direction of the Tribunal is only to redo the seniority in accordance with the direction issued by the Hon'ble Supreme Court in R.K.SABHARWAL's case. The petitioner cannot be an aggrieved person, hence the order passed by the CAT cannot be quashed. The petitioner has not made out a case to interfere with the order passed by the CAT. Accordingly, the writ petition is dismissed.

Sd/-  
JUDGE

Sd/-  
JUDGE

mpk/-\*