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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.12.2025

C O R A M

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

W.P.Nos.3951, 3953, 3955 and 3960 of 2024, W.P.No.14113 of 2019,
W.P.Nos.13649 and 13695 of 2020 and
W.M.P.Nos.4266, 4271, 4272, 4274, 4276, 4258, 4264 of 2024,
W.M.P.Nos.14167 of 2019, W.M.P.Nos.16963, 17027 and 23480 of 2020

W.P.No.3951 of 2024:

1. The Union of India
   Rep. By the Chairman,
   Central Board of Direct Taxes,
   North Block, New Delhi.

2. The Secretary,
   Ministry of Personnel,
   Public Grievances and Pension,
   Department of Personnel and Training,
   North Block, New Delhi.

3. The Principal Chief Commissioner of Income Tax,
   TN and P, 121, Mahatma Gandhi Road,
   Nungambakkam, Chennai-600 034. ... Petitioners

-vs-

1. The Central Administrative Tribunal,
   Rep. by its Registrar, Chennai Bench,
   City Civil Court Complex, High Court Building,
   Chennai.

2. R.RAMAKRISHNAN
3. ALOK PRATAP

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4. RAJNISH KUMAR PANDEY
5. RAVI SHANKAR
6. K.CHANDRASEKARAN
7. D.SELVARAJ
8. GANESH KUMAR
9. CHINTALA SYAM PRASAD
10. AJAY KUMAR VAIDYA
11. UMESH KUMAR BARNWAL
12. AMIT KUMAR DAS
13. MD. SHARFARAZ
14. R.DEVARAJAN
15. SHIV PRAKASH
16. V.RAJAN
17. MANOJ RAJ MINZ
18. NAGENDRA SINGH RAWAT
19. KER CHANDRASEKAR
20. C.S.SARAVANAN
21. C.S.JAYAKUMAR
22. S.Aruna
23. S.Thilagavathy
24. K.K.Mahesh Kumar
25. S.Krishnakumar
26. N.R.Srinivasan
27. N.Sankari
28. S.Rajeswari
29. R.Parameswari
30. S.Anitha
31. S.P.Vidhya
32. K.Sujatha
33. S.Hema
34. P.K.Pradeep Kumar
35. Sweetie Jayasree
36. V.Suryanarayanan
37. S.Thiagarajan
38. C.Chitra
39. S.Murugesan
40. R.Shivakumar
41. K.Sivanandan
42. R.Subathra

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43. V.Gnanamurugalaxmi
44. P.Srikanth
45. Alamelu
46. John Benedict Ashok
47. V.B.Rajani
48. S.Shyamala
49. V.Vijayalakshmi
50. M.K.M.Sridhar
51. R.KARTHIKEYAN
52. B.UMA MAHESWARI
53. A.R.PATTABIRAMAN
54. J.SARAVANAN
55. S.SAMPOORNAM ... Respondents

(R22 to R55 impleaded as per orders of this Court dated 08.12.2025)

Prayer: Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records of the 1st respondent in its O.A.No.20 of 2021 dated 22.02.2023 and quash the same.

Case No.	For Petitioners	For Respondents
W.P.No.3951 of 2024	Mr.V.Vijay EShankar	For R1 – Tribunal For R2 to 21 – Mr.J.Srinivasa Mohan For M/s.TVJ Associates For R22 to R50 – Dr.M.Sathya Kumar For R51 to R55 – Mr.N.Bala Murali Krishnan
W.P.No.3953 of 2024	Mr.V.Vijay Shankar	For R1 – Tribunal For R2 to R6 – Mr.J.Srinivasa Mohan For M/s.TVJ Associates
W.P.No.3955 of 2024	Mr.V.Vijay Shankar	For R1 – Tribunal For R2 to R4 – Mr.J.Srinivasa Mohan For M/s.TVJ Associates For R5 to R14 – Dr.M.Sathya Kumar
W.P.No.3960 of 2024	Mr.V.Vijay Shankar	For R1 – Tribunal For R2 to R10 – Mr.J.Srinivasa Mohan For M/s.TVJ Associates
W.P.No.14113 of 2019	Mr.L.Chandrakumar	For R1 – No Appearance For R2 & R3 – V.Vijay Shankar

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		For R4 to R9 - Mr.J.Srinivasa Mohan For M/s.TVJ Associates For R10 - Tribunal
W.P.No.13649 of 2020	Mr.V.Vijay Shankar	For R1 to R6 & 10 to 25: – Mr.J.Srinivasa Mohan For M/s.TVJ Associates For R7 & R8 – No Appearance For R9 – Tribunal For R26 & R27 - Dr.M.Sathya Kumar For R28 to 34 – Mr.N.Bala Murali Krishnan
W.P.No.13695 of 2020	Mr.V.Vijay Shankar	For R1 to R3 – Mr.J.Srinivasa Mohan For M/s.TVJ Associates For R4 – Not Ready in Notice For R5 & R6 – No Appearance For R7 - Tribunal For R8 & R9 - Dr.M.Sathya Kumar

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<u>C O M M O N O R D E R</u>

(By.S.M.SUBRAMANIAM,J.,)

Under assail is the common order passed by the Central Administrative Tribunal, Chennai Bench in a batch of Original Applications.

2. Dispute arose between the Direct Recruits and Promotees, regarding fixation of *inter se* seniority in the cadre of Inspectors of Income Tax to the higher cadre.

3. Learned counsel for Union of India would mainly contend that issues have been initially decided by the Hon'ble Supreme Court of India in case of ***<u>Union of India and others vs. N.R.Parmar and others</u>***,

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reported in ***2012 (13) SCC 340*** (in short '*N.R.Parmar's case'*), holding that the date of notification is to be reckoned for fixation of seniority of the employees serving in the cadre of Inspectors of Income Tax. N.R.Parmar's case has been decided by the Hon'ble Two Judges Bench of Supreme Court of India. Subsequentlly, in ***K.Megachandra Singh and others vs. Ningam Siro and Others***, reported in ***2020 (5) SCC 689***, (in short '*K.Megachandra Singh's case*'), Hon'ble Three Judges Bench of Supreme Court of India ruled that proposition laid down in ***N.R.Parmar's case*** is not a good law and the said judgment was delivered on 19.11.2019. Thereafter, the issue has been referred to a Larger Bench by the Apex Court of India in the case of ***Hariharan and others vs. Harsh Vardhan Singh Rao and others***, reported in ***2022 SCC OnLine SC 1717*** (in short 'Hariharan's case'), regarding correctness of the ratio laid down in ***N.R.Parmar's case*** and ***K.Megachandra Singh's case.*** Admittedly, ***Hariharan's case*** is subjudice before the Apex Court.

4. Some of the employees approached the Central Administrative Tribunal (CAT), Chennai Bench, challenging the draft seniority list and CAT, Chennai Bench disposed of applications, relying on the order passed by the CAT, Bangalore Bench in O.A.No.219 of 2022

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dated 17.01.2022. Union of India preferred the present Writ Petitions mainly on the ground that any inconsistency in the matter of fixation of seniority would unsettle the seniority and in order to maintain transparency in the matter of grant of promotion, it necessitated to file the present Writ Petitions.

5. Admittedly, the order passed by the CAT, Bangalore Bench in O.A.No.219 of 2022 dated 17.01.2022 came to be challenged by way of writ proceedings in W.P.No.5172 of 2024 (S-CAT) (***Union of India and others vs. Amit Kumar and others***) before the High Court of Karnataka at Bengaluru. A Division Bench of the High Court of Karnataka at Bengaluru passed a final order on 13.06.2024 and the relevant portions of the order read as under:

> "7. Having considered the contentions advanced, we notice that the three-judge Bench in K. Meghachandra Singh's case (supra), had reversed the ratio in N R Parmar's case (supra), and had specifically directed the preparation of the seniority list while saving the seniority list which had been prepared on the basis of the decision in N R Parmar's case (supra). It was such seniority list, which was in operation on the strength of the OMs which were under challenge before the Tribunal.
>
> 8. In view of the fact that the matter stands referred to two-judge bench in Hariharan's case (supra), the contention that the decision in K. Meghachandra Singh's case (supra), is

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> no longer applicable, cannot be accepted in the light of the decision relied on by the learned Additional Solicitor General appearing for petitioners. We are therefore of the opinion that in the light of the judgment of two-judge bench of the Apex Court in Hariharan's case (supra), the seniority lists which were prepared on the strength of the Judgment of the Apex Court in ***K. Meghachandra Singh***'s case (supra), would have to govern the field and be operated till the larger bench answers the question as referred by ***Hariharan***'s case (supra).
>
> 9. In he above view of the matter, we direct that the petitioners shall follow the ratio of the Judgment in ***K.Meghachandra Singh***'s case (supra), and shall operate the seniority list accordingly. The seniority list which was prepared on the basis of the ratio in ***N.R.Parmar***'s Case shall stand protected as observed by the three-judge bench in ***K. Meghachandra Singh***'s case (supra). It is made clear that the seniority list as well as the promotions made will be subject to revision as and when the matter is finally settled by the larger bench constituted to decide the issue as required in ***Hariharan***'s case (supra). The impugned order shall stand modified to that extent.
>
> 10. Accordingly, the petitions stand disposed of."

6. Learned counsel for the respondents would submit that the seniority list, which was prepared on the basis of the ratio laid down in ***N.R.Parmer's case***, is protected even in the case of ***K.Megachandra Singh's case.*** It is also brought to the notice of this Court that at the time of passing the impugned order by the CAT, Chennai Bench, the decision in ***K.Megachandra Singh's case*** was not available.

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7. This Court is not inclined to go into the merits of the case, since the issues are subjudice before the Hon'ble Supreme Court of India. However, this Court is inclined to follow the orders of the High Court of Karnataka in the case of ***Union of India vs. Amit Kumar***, reported in ***NC:2024:KHC:21062-DB***, in order to maintain consistency in the matter of grant of promotion uniformly to the employees without causing any infringement of rights during the interregnum period, till such time the issue is resolved by the Hon'ble Supreme Court of India. Therefore, Writ Petitioners / Union of India are to follow the ratio laid down by the High Court of Karnataka in its order dated 13.06.2024 in the case of ***Union of India and others vs. Amit Kumar and others,*** till such time the ***Hariharan's case*** pending before the Supreme Court of India is finally decided. However, any seniority fixed during the interregnum period is subject to the final orders to be passed by the Apex Court in ***Hariharan's case.***

With the above observations, all these Writ Petitions are allowed and the common orders passed by the CAT, Chennai Bench dated 22.02.2023 and 06.03.2019 stand set aside. No costs. Consequently, connected Miscellaneous Petitions are closed.

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(S.M.S,J.,) (C.K,J.,)
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S.M.SUBRAMANIAM,J.
AND
C.KUMARAPPAN, J.
ar

To:

1. The Registrar,
   Central Administrative Tribunal,
   Chennai Bench,
   City Civil Court Complex,
   High Court Building, Chennai.

2. The Chairperson,
   Union of India
   Central Board of Direct Taxes,
   North Block, New Delhi.

3. The Directorate of Income Tax,
   Human Resource Development,
   Central Board of Direct Taxes,
   ICADR Building, Plot No.6,
   Vasunkunj Institutional Area Phase-II,
   New Delhi-110 070

4. The Principal Chief Commissioner for Income Tax (CCA),
   Tamil Nadu & Pondicherry,
   121, Mahatma Gandhi Road,
   Nungambakkam, Chennai-600 034.

W.P.Nos.3951, 3953, 3955 and 3960 of 2024,
W.P.No.14113 of 2019, W.P.Nos.13649 and 13695 of 2020
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