

F.No.A.32012/18/2019-Ad.III-A
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

5th Floor, Hudco Vishala Building
Bhikaji Cama Place, New Delhi.
Dated, the ___ April, 2022

To

All CCAs.

Subject: **ICT in the grade of EA in light of RRs of EA notified on 28.09.2015 - reg.**

Sir/Madam,

I am directed to refer to the Board's direction of even number dated 15th January, 2021 wherein the direction to "**maintain status quo**" in respect of ICTs carried out in EA cadre till date until the matter of ICT of Inspectors reaches finality were issued.

2. Now, the matter in S K Nausad Rahman Case [CA No. 1243 of 2022], has been decided by the Hon'ble Supreme Court vide its judgment dated 10.03.2022. Vide its judgment, the Apex Court has upheld the judgment of the Hon'ble Kerala High Court and, inter alia, has left it open to revisit the policy to accommodate posting of spouses, the needs of the disabled and compassionate grounds.

3. In view of the above, the **directions to maintain status quo are hereby withdrawn**. Wherever ICTs were effected in EA cadre, the same not being permissible, CCAs shall treat such ICTs as **deemed loan cases** in terms of Board Circular dated 20.09.2018.

4. All necessary steps may accordingly be taken in line with the instructions. Any deviations may be brought to the attention of the Board. DGPM shall be separately instructed to incorporate oversight into this matter at the time of inspections.

This issues with the approval of the Competent Authority in the Board.

Yours faithfully,

(Ravish Kumar)
Under Secretary to the Govt. of India
Tel.No.26162675

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2. Web-Master of CBIC for publication