To
All Cadre Controlling Authorities,
Under Central Board of Indirect Taxes & Customs.

Subject: -Clarification on Board’s letter F.No.A.32011/03/2015-Ad.III A dated 02.08.2016 -reg.

Sir,

I am directed to state that any instruction/order issued or interpretation inferred by a subordinate authority in contravention to the order of a superior authority, to the extension of contravention, is null and void. Hence any order/clarification issued or interpretation inferred by any authority subordinate to Cabinet Committee (which had approved the recommendations of Cadre review Committee), in contravention of the provisions of Board’s letter F.No.A.11019/08/2013.Ad.IV dated 18.12.2013, to the extent of contravention is null & void. The post of DOS and STA were merged to create post of EA vide Cadre Restructuring Order dated 18.12.2013. Beyond 18.12.2013, the post of STA does not exist. It is clear that RRs for the post/grade will be applicable only if the particular post/grade is in existence. Further the cadre restructuring order dated 18.12.2013 stipulated that pending notification of revised RRs, whenever required, the newly created/re-designated posts will be filled up on the basis of the extant guidelines of RRs issued by the DOPT. Concurrence of DOPT would be obtained for the relaxation, whenever required.

2. Any vacancy existing in the grade of DOS and STA prior to 18.12.2013 would have been filled on the basis of RRs in vogue on the date of vacancy (pre cadre posts). But since the post of STA and DOS were non-existent after 18.12.2013, erstwhile RRs in practice before 18.12.2013 in the grade of DOS and STA could not be operated post 18.12.2013 as the post of DOS and STA were non-existent after 18.12.2013 & not available for promotion/recruitment. Any vacancy in the re-designated post of Executive Assistant existing after 18.12.2013 need to be filled as per fresh RRs for the grade of EA notified on 28.09.2015. For the intervening period between 18.12.2013 and 27.09.2015 vacancies in the EA grade required to be filed by DOP&T’s guidelines on RRs of 2010, as per Board’s letter F.NO.A.11019/8/2013.Ad.IV dated 18.12.2013.
3. Clarification on above lines was provided earlier to two Zones, which approached the Board for clarification in the context of Court cases. As one more zone sought clarification in respect of Board's letter dated 02.08.2016, the above clarification is brought to the notice of all zones.

This issues with the approval of Chairman (CBIC).

Yours faithfully,

Nirbhai Singh
(Nirbhai Singh)
Under Secretary to Government of India
Tele.No.26162835

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