



**Government of India  
Income Tax Department**

The Pr. Chief Commissioner of Income Tax, NWR,  
Aayakar Bhawan, Sector-17E, Chandigarh

F.No.Pr.CCIT/CHD/CB-II&III/141/2023-24/2065

Dated : 10.01.2024

**OFFICE ORDER**

**Sub:- Regularisation of services of Casual workers in pursuance to the judgement of the Hon'ble Supreme Court in the case of Raman Kumar & Ors. read with Uma Devi & Ors. - Regarding.**

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In compliance of the judgement dated 10.04.2006 of the Hon'ble Supreme Court of India in the case of Secretary, State of Karnataka and Others Versus Uma Devi and Others (Civil appeal No. 3595-3612 of 1999), and the office memorandum F.No. 49019/1/2006-Estt.(C) dated 11.12.2006 issued by the DoP&T directing therein to implement the aforesaid judgement, the daily wagers/casual workers who had completed ten years of service as on 10.04.2006 (being the date of the Hon'ble Supreme Court's judgement) were considered for regularization.

The services of the senior most 144 casual workers out of total 174 daily wagers/casual workers who had completed 10 years of service as on 10.04.2006 and were working in the North West Region as on 05.03.2010 were regularized vide this office order issued vide F.No. CC/CB-II/CHD/Daily Wagers/2009-10/103/1895 on 05.03.2010.

**02.** Post regularization of services of the senior most 144 casual workers, 30 casual workers were not considered for regularization due to want of vacancies in Group 'D' cadre and also due to issuance of Recruitment Rules for MTS and up-gradation of Group 'D' posts to Group 'C' as per DoPT OM No. AB-14017/6/2009-Estt(RR) dated 30.04.2010.

**03.** Out of these 30 casual workers, services of Sh. Harjinder Singh, a casual worker who expired on 28.01.2017, were regularised notionally w.e.f. 05.03.2010 vide this office order F.No. Pr.CCIT/CHD/CB-II&III/Regularization CL/141/2023-24/883 dated 04.08.2023 as per direction of the CBDT issued vide F.No. C-18014/25/2017-V&L dated 04.08.2023.

**04.** Meanwhile, the issue of regularization of services of daily wagers working in the Pr. CCIT, Bihar & Jharkhand Region, Patna came before the Hon'ble Supreme Court of India in the case of Raman Kumar & Ors. Vs. UOI & Ors. (Civil Appeal SLP (C) No. 7898/2020). As per the facts of this case, the Chief Commissioner of Income Tax, Patna had found 65 employees eligible for regularization in view of the Uma Devi's case but only 35 could be regularized due to lack of vacancies. Out of the remaining 30 casual workers (whose services could not be regularized due to non-availability of vacancies), some filed the SLP. The Hon'ble Supreme Court vide order dated 03.07.2023 held in Para 10 of the judgment that when the Chief Commissioner of Income Tax has himself found that 65 persons were entitled to be regularized, the act of regularizing the services of only 35 employees and not regularizing the services of other employees, including the appellants, is patently discriminatory and violative of Article 14 of the Constitution of India. Further, in Para 13 of the judgement, the Hon'ble Apex Court directed that services of the appellants be regularized from the date on which the services of other 35 employees were regularized and the backwages and other consequential benefits etc., to which the appellants would be entitled to be provided. The said judgement of the Hon'ble Supreme Court is applicable in the case of all the remaining 29 casual workers in North West Region whose services could not be regularized on ground of non-availability of vacancies.

**05.** On this issue of regularisation of casual workers, the Member (Admn.), CBDT in a meeting held on 10.10.2023 has advised the Pr. CCITs being the CCAs to take decision in terms of extant regulations and court rulings and accordingly, advised to finalize the process of implementation of the decision of Hon'ble Supreme Court dated 03.07.2023 in respect of

eligible casual workers in terms of judgements of the Apex Court in Uma Devi & M.L. Kesari's cases. Further, referring to the Instructions of the HRD issued vide letter dated 24.04.2014, it was clarified that the eligible casual workers, in the light of Uma Devi decision, may be first regularised in Group D and then subsequently converted to Group C as MTS since presently Group D category has been abolished in the light of DoPT OM No. AB-14017/6/2009-Estt(RR) dated 30.04.2010 and that the regular procedure for appointment of direct recruits i.e. police and antecedent verification, medical examination report, education qualification and age verification etc. are to be followed.

Sh. Ganesh Lal, another casual worker among these 29 casual workers, had filed a contempt petition before the Hon'ble CAT, Chandigarh Bench vide CP No. 60/26/2022 for not regularizing his services as per directions issued by the Hon'ble Tribunal vide order dated 11.09.2019 in OA No. 60/1247/2017. In this regard, the CBDT vide letter F.No. C-18014/41/2018-V&L(Pt. II) dated 20.10.2023 directed to decide the instant matter keeping in view the extant regulations and court rulings. In view of these directions from the Board and in pursuance to the judgement of the Hon'ble Supreme Court in Raman Kumar's case and as per clarification/advisory issued by the Board in the Meeting held on 10.10.2023, services of Sh. Ganesh Lal were regularized in Group 'D' w.e.f. 05.03.2010 (from the date on which sanction for regularization of the 144 daily wage workers was granted) and as MTS Group 'C' w.e.f. 17.01.2011 (from the date of publication of Notification of Income Tax Department (Multi-Tasking Staff) Recruitment Rules, 2011) along with the back wages and other consequential benefits as per extant rules of the Govt. of India vide this office order F.No. Pr.CCIT/CHD/CB-II&III/Ganesh Lal Vs UOI/232/2023-24/1738 dated 28.11.2023.

**06.** The regularization of remaining 28 casual workers has been considered in view of the judgement of the Hon'ble Supreme Court in Raman Kumar's case and the Minutes of Meeting held on 10.10.2023. It is seen that out of these 28 casual workers, the following 7 casual workers were



over-age as per Income Tax Department (Group 'D') Recruitment Rules at the time of their initial engagement as daily wagers/casual workers:

**Table-I**

<b>Sr. No.</b>	<b>Name of the casual worker</b>	<b>Category (UR/SC/ST/OBC)</b>	<b>Date of Birth (DD/MM/YY)</b>	<b>Date of initial engagement as casual worker (DD/MM/YY)</b>	<b>Age at the time of initial engagement</b>
1	Jagmeet Singh	OBC	10.04.1952	20.06.1965	43
2	Anup Singh	OBC	01.10.1966	17.07.1995	28
3	Nirmala Devi	SC	01.04.1965	20.07.1995	30
4	Yesh Paul Singh	UR	02.03.1969	09.08.1995	26
5	Jatinder Kumar	UR	04.12.1964	14.08.1995	30
6	Ved Parkash	UR	05.04.1964	20.09.1995	31
7	Amarjit Singh	OBC	21.04.1970	01.02.1996	25

In this regard, following the order dated 16.10.2003 of the Hon'ble CAT, Chandigarh Bench, Chandigarh in OA No. 143/PB/2003 in the case of Smt. Ranjit Kaur Vs. UOI which was accepted by the CBDT vide letter dated 22.03.2004 and in view of further directions from the CBDT issued vide letter F.No. C-18012/114/2003-V&L dated 24.02.2010 to take a decision in this matter, the age limit to the extent required in each case under clause 6 of the Income Tax Department (Group 'D') Recruitment (Amendment) Rules, 1990 was relaxed while regularising the services of similarly situated over-aged casual workers vide order of regularisation dated 05.03.2010 referred to in Para 1 of this order. Following the same principle, it has been decided to relax the age limit to the extent required in respect of each of the above mentioned seven casual workers under clause 6 of the Income Tax Department (Group 'D') Recruitment (Amendment) Rules, 1990 while considering their cases for regularisation.

Further, it is seen that out of these 28 casual workers, the following four casual workers are not currently in service and have either retired or expired since 05.03.2010:

**Table-II**

<b>Sr. No.</b>	<b>Name of the casual worker</b>	<b>Category (UR/SC/ST/OBC)</b>	<b>Date of Birth (DD/MM/YY)</b>	<b>Date of initial engagement as casual worker (DD/MM/YY)</b>	<b>Status</b>
1	Jagdish	OBC	19.03.1973	13.05.1993	Expired on

	Chander				01.09.2022
2	Jagmeet Singh	OBC	10.04.1952	20.06.1995	Retired on 30.04.2012
3	Mukhram	SC	08.06.1974	27.12.1995	Expired on 05.01.2023
4	Radhey Sham Yadav	OBC	20.07.1971	19.01.1996	Expired on 14.12.2018

The circumstances and facts of these four casual workers are similar to the case of Sh. Harjinder Singh whose services were regularised vide this office order dated 04.08.2023 in compliance to the order dated 05.11.2019 of the Hon'ble CAT, Chandigarh Bench in OA No. 1057/2017 as discussed in Para 3 above. In view the regularisation order dated 04.08.2023 issued in case of Harjinder Singh posthumously and in pursuance to the judgement dated 03.07.2023 of the Hon'ble Supreme Court in the case of Raman Kumar & Ors. read with Uma Devi & Ors. and further clarification and advisory issued by the Board in the Meeting held on 10.10.2023, sanction is hereby accorded for regularization of the services of these four casual workers mentioned in Table-II above in Group 'D' Cadre notionally w.e.f. 05.03.2010 i.e. from the date on which sanction for regularization of the similarly situated 144 daily wage workers was granted and as Multi-Tasking Staff Group 'C' w.e.f. 17.01.2011 i.e. from the date of publication of Notification of Income Tax Department (Multi-Tasking Staff) Recruitment Rules, 2011. Further, as directed by the Hon'ble Supreme Court in Raman Kumar's case and in view of the directions of the Hon'ble CAT in in Rajwinder Kaur's case, the back wages and other consequential benefits as admissible in case of a regular employee on retirement or death while in service shall be granted to these employees or to their family, as the case may be, as per extant rules of the Govt. of India.

**07.** Further, in pursuance to the judgement dated 03.07.2023 of the Hon'ble Supreme Court in the case of Raman Kumar & Ors. read with Uma Devi & Ors. and further clarification/advisory issued by the Board in the Meeting held on 10.10.2023, sanction is also accorded for regularization of the services of the following remaining 24 casual workers who are presently working in the North West Region in Group 'D' Cadre notionally w.e.f. 05.03.2010 i.e. from the date on which sanction for regularization of the

similarly situated 144 daily wage workers was granted and as Multi-Tasking Staff Group 'C' w.e.f. 17.01.2011 i.e. from the date of publication of Notification of Income Tax Department (Multi-Tasking Staff) Recruitment Rules, 2011 along with the back wages and other consequential benefits allowable to them as per extant rules of the Govt. of India.

**Table-III**

<b>Sr. No.</b>	<b>Name</b>	<b>Category (UR/SC/ST/OBC)</b>	<b>Date of Birth (DD/MM/YY)</b>	<b>Date/adjusted date of engagement as casual worker (DD/MM/YY)</b>
1	Sumna Devi	SC	24.06.1970	10.07.1995
2	Radhey Sham	SC	27.01.1972	11.07.1995
3	Anup Singh	OBC	01.10.1966	17.07.1995
4	Nirmala Devi	SC	01.04.1965	20.07.1995
5	Shishu Pal	UR	20.08.1971	03.08.1995
6	Chhangu Ram	SC	11.03.1976	07.08.1995
7	Yesh Paul Singh	UR	02.03.1969	09.08.1995
8	Jatinder Kumar	UR	04.12.1964	14.08.1995
9	Hakim Khan	UR	05.09.1979	20.09.1995/ 05.09.1997*
10	Chandan Ram	UR	12.02.1973	15.09.1995
11	Hakam Singh	UR	08.06.1976	20.09.1995
12	Ved Prakash	UR	05.04.1964	20.09.1995
13	Baljit Singh	SC	10.08.1975	04.10.1995
14	Raj Kumar	UR	07.01.1973	13.11.1995
15	Jai Pal Singh	UR	02.03.1976	01.12.1995
16	Shankar Parshad	UR	23.12.1976	09.01.1996
17	Jasbir Singh	SC	01.02.1971	23.01.1996
18	Preet Singh	UR	04.08.1976	23.01.1996
19	Sarvan Kumar	UR	05.12.1977	01.02.1996
20	Amarjit Singh	OBC	21.04.1970	01.02.1996
21	Vijay Kumar	UR	05.04.1975	09.02.1996
22	Daya Nand	OBC	04.09.1975	15.02.1996
23	Surinder Kumar	SC	16.02.1978	16.02.1996
24	Asha Devi	SC	10.10.1971	04.03.1996

\*Adjusted date of engagement

The appointments of the above 24 persons on the regular posts shall remain provisional subject to verification of the character and antecedents and




issuance of medical fitness certificate in their favour. If any of the above officials claims to be a member of Scheduled Caste (SC)/Scheduled Tribe (ST)/Other Backward Caste (OBC) or claims to be a person with benchmark disability (PbWD), he/she should obtain and produce a certificate in support of his/her claim in the prescribed format issued by the prescribed authorities.

**08.** The inter-se-seniority of the above 24 persons mentioned in table-III above and other such casual workers whose services were regularized on 05.03.2010 or thereafter shall be fixed in order of their dates of initial engagement/joining as daily wagers or the adjusted dates of engagement i.e. respective date of attaining the age of 18 years in case of those who were engaged before attaining the age of 18 years, whichever is applicable. In case two or more persons have the same date/adjusted date of joining as daily wagers then their inter-se-seniority shall be fixed in order of seniority of their respective age.

**09.** On regularization, the regularized officials shall remain posted at the same offices where they are currently working, until further orders.

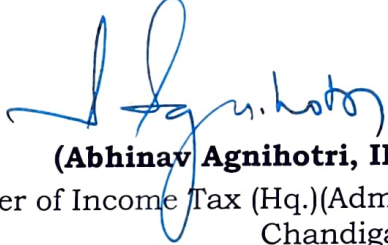
**10.** This issues with the prior approval of the Pr. Chief Commissioner of Income Tax, NWR, Chandigarh.

  
**(Mahesh Thakur, IRS)**  
Commissioner of Income Tax (Admn. and TPS)  
Chandigarh

**Copy for information and further necessary action endorsed to:**

1. The Director General of Income Tax (Inv.), Chandigarh.
2. The Chief Commissioner of Income Tax, Panchkula, Shimla, Ludhiana, Amritsar.
3. The Pr. Commissioner of Income Tax -1, Chandigarh.
4. The Commissioner of Income Tax (ITAT-1)/(ITAT-2), Chandigarh.
5. The ADG, NADT, RC, Chandigarh.

6. The Jt. Director of Income Tax, CMD-II, HRD, New Delhi w.r.t. his office letter F.No. HRD/ADG-II/160/3/2023-24/5430 dated 20.10.2023.
7. The Income Tax Officer (Hq.)(Admn.-I), Chandigarh.
8. The DDOs concerned.
9. The concerned officials.



**(Abhinav Agnihotri, IRS)**

Dy. Commissioner of Income Tax (Hq.)(Admn.)  
Chandigarh