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THE ANDHRA PRADESH GAZETTE

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No.239 AMARAVATI, TUESDAY, MAY 5, 2026 **G.126**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT)

CONTINUATION OF PROVISIONAL SENIORITY LIST OF JOINT COMMISSIONER (CT) RE-DESIGNATED AS ADDITIONAL COMMISSIONER OF STATE TAX OF ANDHRA PRADESH - SHOW CAUSE NOTICE ISSUED CALLING FOR FILING OF WRITTEN OBJECTIONS - OBECTIONS FILED - EXAMINED - PERSONAL HEARING PROVIDED.

[G.O.Ms.No.258, Revenue (CT), 2nd May, 2026.]

Read the following:-

1. G.O.Ms.No.4, Revenue (CT-I) Dept., dt. 08.01.2020.
2. Letter from the Chief Commissioner of State Tax, Ref. No. REV02-17032/1/2025-DSEC-CCT, Dt:12.02.2025.
3. Govt.Memo No.REV01-CCST0CCTE(APPT)/4/2025-CT-I, Dt.19.02.2025.
4. CCST's Ref. No. REV03-17032/1/2025-DESC-CCT, dt. 25.02.2025 published in the Government Extraordinary Gazette No. G.945, dated 04.03.2025.
5. CCSTs File.No.REV03-17032/1/2025-DSEC-CCT, Dt.02.05.2025.
6. Govt.Memo.No.REV01-CCST0CCTE(APPT)/4/2025-CT-I, Dt.20.02.2026 proving appoutunity of personal hearing on 25.02.2026.
7. Written objections filed by Sri JVM Sarma and Sri S.Sekhar, Additional Commissioners (ST).

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ORDER:

The post of Joint Commissioner (CT) re-designated as Additional Commissioner of State Tax is State level post which is governed by the A.P.C.T. Service rules issued in G.O.Ms.No.360, Rev (CT.I) Dept., dated 23.04.1994 and Government is the appointing authority. Appointment to the post of Additional Commissioner of State Tax shall be made by promotion from among the Joint Commissioner of State Tax as per Rule 3 of APCT Service Rules, and a candidate for appointment as Additional Commissioner of State Tax shall have not less than two years of service as Joint Commissioner of State Tax (as per rule 6 of APCT Service rules 1994 amended vide G.O.Ms.No.231, Rev. (CT.I) Dept., dated 10.05.2018)

2. In the reference 1st read above, the Government finalized the provisional seniority list of Joint Commissioner (CT) re-designated as Additional Commissioner (ST) upto Sl.No.13.

3. Basing on the provisional seniority list of Joint Commissioners of State Tax, vide reference 2nd read above, the Chief Commissioner of State Tax prepared the continuation of provisional seniority list in the cadre of Additional Commissioner of State Tax and submitted proposals to the Government for issuance of notice for finalization of provisional seniority list of Joint Commissioner (CT) re-designated as Additional Commissiner (ST) from Sl.No.14 to 19.

4. In the reference 3rd read above, the Government directed the Chief Commissioner of State Tax to communicate the provisional seniority list to all the officers concerned, obtain their objections if any by giving reasonable time, the same may be examined and a report submitted to Government for effecting any revisions on the basis of objections for taking further action in the matter.

5. Accordingly, in the reference 4th read above, a Show Cause Notice was issued by Chief Commisisoner (ST), inviting written objections if any, on the proposed continuation of the provisional seniority list in the cadre of Additional Commissioners of State Tax within 15 days from the date of publication of notice in the A.P.Extraordinary Gazette (or) placing on the official web-site of the Department i.e.,www.apct.gov.in, lest it would be construed that they have no objections on the proposed provisional seniority list of Additional Commissioner (ST) and orders would be passed without any further notice in this regard.

6. In response to the show cause notice, Sri JVM Sarma and Sri S.Sekhar, Additional Commissioners (ST) have filed written objections and also requested for a personal hearing before the final seniority list is issued. The CCST, A.P. forwarded the copies of objections filed to the Government for taking appropriate action in the matter as Government is the appointing authority in the cadre of Additional Commissioner of State Tax.

7. Considering their request and to ensure adherence to the principles of natural justice, an opportunity of personal hearing was provided to the objecting officers at 3.00 PM on 25.02.2026 and Sri J V M Sarma and Sri S. Sekhar have attended before the Principal Secretary to Government, Finance (CT) and submitted their grievances. During the personal hearing, they have reiterated the written objections already filed by them against the show cause notice and also filed fresh representation dt. 25.02.2026 with the same objections.

8. The gist of objections raised are as follows:

1. Objections filed by Sri J.V.M.Sarma, Addl.Commissioner (ST) in his representations dt. 23.04.2025, 16.09.2025 and 25.02.2026 (submitted at the time of Personal hearing):

The objection of the individual specifically is that he was recruited through APPSC to the post of CTO (now redesignated as Assistant Commissioner (ST) in the year 1996 and in all the lower cadres ie., of CTO, AC, DC, JC and Addl.Commissioner he is senior to all those who are filing objections now and that the seniority among the Direct recruits appointed shall be with reference to the merit ranking assigned to them by the APPSC , as per Rule 33 (a), (b), Proviso under Rule 33 and Rule 34 and 36 (i) of AP State and Subordinate Service Rules, 1996 and as such there is no need to call for objections for continuing the provisional seniority list of the Addl.Commissioner (ST) and therefore requested to continue the proposed provisional seniority list of Additional Commissioner (ST) and to consider his name for promotion to the next higher cadre.

2. Objections filed by Sri S.Sekhar Addl.Commissioner (ST) in his representations dt. 11.3.2025 and 25.2.2026 (submitted at the time of Personal hearing)

The contention of the individual is that he was promoted to the cadre of Additional Commissioner (ST) vide G.O.Ms.No. 222, Revenue (CT.I) Dept., dt. 24.08.2020 and he reported to duty on 25.08.2020, ie., one year eight months prior to Sri JVM Sarma, who was promoted to the cadre of Additional Commissioner of State Tax vide G.O.Ms. No. 238, Revenue (CT) Dept., dt. 12.04.2022 reported to duty on 14.04.2022. He stated that the Government prepared and communicated seniority lists earlier based on the dates of joining in the respective cadres, as evidenced by G.O.Ms.No. 2,3, and 4, Revenue (CT-I) Dept., dt. 08.01.2020. He therefore requested to follow the same precedent and to consider him to place him at Sl.No.14 above Sri JVM Sarma, Addl.Commissioner and to revise the proposed seniority list accordingly.

Remarks on the objections:

i) Sri S. Sekhar, Joint Commissioner (ST) was not included in 2019-20 Panel year. But as per the orders of the Hon'ble High Court, the panel was re-casted and in G.O.Ms.No.221, Revenue Dept, dt:20.08.2020 his name was included in 2019-20 panel year. Accordingly, he was promoted as Addl.Commissioner(ST) Vide G.O.Ms.No.222 Rev (CT-1) Dept, Dt:24.08.2020 and joined in the post 25.08.2020.

ii) Sri JVM Sarma, Joint Commissioner (ST) was included in the panel year 2019-2020 and deferred as the charges were pending against him. The charges were suspended by the Hon'ble APAT in OA No.2362/2018, by its interim order, Dt.12.10.2018. Later in the year 2022 Sri J.V.M Sarma, Joint Commissioner (ST) was promoted to the post of Addl Commissioner (ST) vide GO Ms No. 238, dt. 12.4.2022 on **'adhoc basis'** in terms of orders issued in G.O.Ms.No.257, GA (Ser.C) Dept., Dated:10.06.1999 and G.O.Ms.No.424, G.A.(Ser.C) Dept., dated 25.05.1976, subject to outcome of disciplinary proceedings initiated against him and court case. The individual has joined in the post of Addl.Commissioner (ST) on 14.4.2022. The OA filed by him in APAT has been transferred to Hon'ble High Court on abolition of APAT and the case was numbered as WP AT No. 170/2022 (OA No. 2362/2018). The case is still pending before the Hon'ble AP High Court, Amaravati.

9. In this connection attention is invited to para (7) of G.O.Ms. No. 257, GA (Ser.C) Dept., Dated:10.06.1999 which reads as follows:

> "if the officer concerned is acquitted in the criminal prosecution on the merits of the case or is fully exonerated in the departmental proceedings, the adhoc promotion already made may be confirmed and the promotion treated as a regular one from the date of promotion with all attendant benefits. In case the officer could have normally got his regular promotion from a date prior to the date of his adhoc promotion with reference to his placement in the DPC proceedings and the actual date of promotion of the person ranked immediately junior to him by the Departmental Promotion Committee, he would also be allowed his due seniority and benefit of notional promotion."

10. From the above provision, it is clear that an officer promoted on 'adhoc basis' will be eligible to claim his seniority and benefit of notional promotion in the promoted post only upon acquittal from the charges framed and the said promotion is regularized with all attendant benefits including fixation of the notional date of promotion with reference to the promotion of his immediate junior.

11. In the light of the above and after careful examination of the matter, Government have decided to finalise the proposed continuation provisional seniority list in the cadre of Additional Commissioner of State Tax. Accordingly, the proposed continuation provisional seniority list of Additional Commissioner of State Tax form Sl.No.14 to 19 is hereby finalized subject to outcome of any OAs/WPs/WAs/RPs/CAs/SLPs etc., if any, pending before the Tribunal/Courts. The names of the Officers included in the continuation provisional seniority list of Additional Commissioner of State Tax are appended as Annexure to this order.

PEEYUSH KUMAR,
Prinicipal Secretary to Government .

Annexure

Contintuation Provisional Seniority List of Additional Commissioners of State Tax

Sl. No	Name of the Addl.Commissioner (ST)	Date of Birth	Sl.No.in provisional seniority of JC(ST)	Date of Joining	Remarks
14	S.Sekhar	31.08.1969	22	25.08.2020	
15	I.Srinagesh	02.07.1961	23	25.08.2020	Retired
16	S. E. Krishna Mohan Reddy	02.04.1966	24	27.08.2020	
17	R. Balaji Babu	01.06.1973	26	28.06.2021	
18	K. Nagendra	15.05.1967	27	23.06.2021	
19	JVM Sarma	01.06.1970	17	14.04.2022	He has been promoted to the post of Additional Commissioner on an ad hoc basis, vide G.O. Ms. No. 238, dated 12-04-2022, in accordance with the provisions of G.O. Ms. No. 257, GA (Ser.C) Department, dated 10-06-1999, and G.O. Ms. No. 424, GA (Ser.C) Department, dated 25-05-1976. This promotion is subject to the outcome of the disciplinary proceedings initiated against him and the pending court case and is not yet regularized. Hence his request for seniority above his juniors can be determined upon the finalization of the disciplinary proceedings and the court case.

PEEYUSH KUMAR,
Prinicipal Secretary to Government .

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