

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF STATE TAX
TELANGANA STATE:: HYDERABAD.**

Present: Sri M.Raghunandan Rao I.A.S.,

TG CCT's Procdgs.No: C(DX)/882/2025 Date:22-09-2026

Sub:- Public Services – Commercial Taxes Department – Hyderabad Rural Nodal Division Seniority list of ACTOs for the panel year 2017-18
– Certain representations/appeals filed to revise the Seniority for the panel year 2017-18 – Government issued instructions – Notice issued for revision of seniority – Objections called for –Objections received – Examined –Final Orders for revision of seniority – Passed - Regarding.

Ref.:-1) JC(ST), Hyderabad Rural Division Prcdgs in Ref No. E1/166/2020, dtd. 20-01-2021.
2) Representation of Sri S.Narsing Rao, ACTO & others,
3) TG CCT's Ref. No. C(DX)/882/2025, Dated:23.06.2025
4) JC(ST),Hyderabad (Rural) Rc.No.RTI Act/NCR/296/2025, dt.01-07-2025.
5) TG CCT's Ref. No. C(DX)/882/2025, Dated:31.01.2026.
6) Government Memo No. 2832/CT.I/2026, Revenue (CT.I) Department,dtd. 27-04-2026.
7) JC(ST), Hyderabad Rural Division, Lr.No. E1/166/2020, dtd.15-05-2026.
8) TG CCT's Ref. No. C(DX)/882/2025, Dated:23.05.2026.
9) Representation of Sri Mohammaed Baquer, ACTO, Hyderabad Rural Nodal Division, dtd. 6-6-2026 & 9-7-2026.
10) Representation of Sri P. Venkatesham, ACTO, Hyderabad Rural Nodal Division, dtd. 6-6-2026& 9-7-2026.
11) Representation of Smt D. Saroja, ACTO, Somajiguda Circle, dtd. 12-6-2026.

ORDER:

In the reference 8th cited, a notice was issued for revision of seniority list of ACTOs of Hyderabad Rural Nodal Division for the panel year 2017-18 with a request to file their written objections, if any, within fifteen (15) days and failing which that it will be construed that they have no objections to the proposed seniority. The following objections were received vide references 9th to 11th cited:

- i) Sri P. Venkatesham, ACTO, Hyderabad Rural Nodal Division.
- ii) Sri Mohammaed Baquer, ACTO, Hyderabad Rural Nodal Division.
- iii) Smt D. Saroja, ACTO, Somajiguda Circle

In their objections, Sl. No. (i) & (ii) have stated that the seniority list which was finalized long back cannot be reopened at this distance of time and thus the proposed revision may not be proceeded with as it will unsettle the settled seniority.

They further stated that Sri S. Narsing Rao, ACTO & others have filed appeal/representation against the final seniority List dtd. 20-01-2021, but no date is mentioned in their appeal/representations. Therefore, it is not clear as to whether it is a representation or an appeal and whether the same is within time or not and also with the said proposed revision is in time as prescribed in the Rules and also as held by Hon'ble Supreme Court of India in a case of Shiba Shanar Mohapatra Vs. State of Orissa reported in AIR 2010 SC 706 = 2010 (12) SCC 471 and also Hon'ble High Court of Telangana by order dtd.28-02-2025 passed in W.P. No. 10172 of 2018 and batch. As per Rule 26 of Telangana State and Subordinate Service Rules, 1996 appeal has to be filed within 90 days and as per Rule 24 of Telangana State and Subordinate Service Rules, 1996 panels can be revised within 6 months from the date of publication of panels and proposed revision is barred by limitation.

They further stated that the cadre allocation exercise in Hyderabad (Rural) Nodal Division was formally completed on 24-08-2018 as per G.O. Ms. No. 145, dtd. 02-08-2018 and the same was placed on the official TGCT portal and the same was adopted for the 2017-18 panel year, i.e the cadre strength of ACTOs in Hyderabad Rural Nodal Division was taken as 209 and not earlier cadre Strength of 175. The seniority for the period for 2017 – 18 and 2018 – 19 panel years was finalized by the Joint Commissioner (ST), Hyderabad Rural Division vide proceedings dtd. 20-01-2021 in which their names were shown at Sl. No. 30 & 31 and the integrated final seniority list for the panel years 2016-17 and 2017-18 was also finalised on 01-03-2023.

Further, they stated that the Government vide Memo dtd. 27-04-2026 had stated to follow Rule 24 of the Telangana State and Subordinate Service Rules, 1996 but it has specifically not directed to revise the panel year 2017 – 18. In the instant case, the panel for the year 2017 – 18 was published as early as in 2021 and thus the present proposed revision to delete 23 posts from the panel year 2017-18 and revise the same is time barred since the said panel for the year 2017-18 was finalized and published as early as in 2021, therefore, the said revision proceedings are contrary to Rules and also the judgments on this subject.

They have requested to drop the proposed revision and continue the seniority list and integrated seniority list which are already finalized and drop further action in the matter.

In this regard, it is to inform that the seniority list of ACTOs of Hyderabad Nodal Division for the years 2017-18 and 2018-19 was finalized by Joint Commissioner (ST), Hyderabad Rural Nodal Division vide reference 1st cited.

Later, Sri S. Narsing Rao, ACTO & others have filed representation against the above seniority list of ACTOs of Hyderabad (Rural) Nodal Division requesting to revise the same by deleting (23) ACTO vacancies in the panel year 2017-18, as the same were not sanctioned as per G.O. Ms. No. 145, Rev (CT.I) Dept., dtd. 02-08-2018.

As per G.O. Ms. No. 145, Rev (CT.I) Dept., dtd. 02-08-20 the Government have issued orders for rationalization of Circles from 91 to 100 and re-distribution of Staff within the existing cadre strength and not sanctioned new cadre strength.

Later, the Government vide G.O. Rt. 418, Revenue (CT.I) Department, dtd. 7-9-2018 issued permission in the matter on the condition that the existing cadre strength of the posts shall be continued in their respective unit of appointments, as these allocations are only for administrative exigency. Accordingly, the cadre strength of 209 ACTOs was allotted to Hyderabad (Rural) Nodal Division. The original cadre strength of ACTOs of Hyderabad (Rural) Division is 175. Hence, the (34) (209-175) ACTO posts were allotted for temporary working purpose only.

Subsequently, the Joint Commissioner (ST), Hyderabad (Rural) Division while issuing show cause notice vide Rc. No. E1/166/2020, dtd. 28-12-2020 for preparation of seniority list of ACTOs of Hyderabad (Rural) Nodal Division for the panel year 2017-18 has taken the above (34) ACTO posts treating them as regular arising vacancies in addition to the existing (13) vacancies in the panel year 2017-18. Hence proposed to delete the said vacancies of ACTOs for the panel year 2017-18 of Hyderabad (Rural) Nodal Division.

After examining the matter, the Government Memo No. 2832/CT.I/2026, Rev (CT.I) Dept., dtd. 27-04-2026, have also issued instructions to take necessary action as per Rule 24 of Telangana State and Subordinate Service Rules, 1996.

Rule 24. REVISION OF LISTS OF APPROVED CANDIDATES (PANELS) OR LIST OF ELIGIBLE CANDIDATES FOR APPOINTMENT BY PROMOTION OR BY TRANSFER:-

(a) The State Government shall have the power to revise in any manner they consider suitable, any panel of approved candidates for appointment by transfer or by promotion to any category, class or service, prepared by a Head of the Department or any other authority subordinate to the Head of the Department, in exercise of the powers conferred on them by the special rules or these rules:

Provided that where the panel is prepared by an authority subordinate to a Head of the Department, in exercise of the powers conferred on him by the special rules, the aforesaid power of revision may be exercised by the Head of the Department. This will not preclude the State Government from exercising the powers of the revision aforesaid, against the orders either of the Head of the Department or of any other subordinate authority aforesaid.

(b) The State Government and the Head of the Department shall have power to revise in any manner they consider suitable, any list of eligible candidates for promotion to any category, class or service in respect of the subordinate service, prepared in accordance with rule-5.

The aforesaid power of revision by the State Government could be exercised by them in respect of an order passed by the Head of the Department or by any other subordinate authority.

(c) The aforesaid power of revision mentioned in sub rule (a) and sub-rule (b), may be exercised by the State Government or by the Head of the Department on their own motion, at any time, or on an application made by the aggrieved person, within a period of

six months from the date of order of appointment or promotion of a person junior to the aggrieved person:

Provided that the time limit of six months aforesaid may, for good and sufficient reasons to be recorded in writing, be waived by the State Government:

Accordingly, the revised vacancies of ACTOs of Hyderabad Rural Division for the panel year 2017-18 are as follows:

Total cadre strength of ACTOs under Hyderabad Rural Nodal Division: 175

Sl. No.	Panel year	Total No. of vacancies	DRs	RPs
1	2017-18	12	04	08
Total		12	04	08

Therefore, the present notice dtd. 23-05-2026 was issued calling objections proposing to delete the names of following ACTOs from the panel year 2017-18 of ACTOs of Hyderabad (Rural) Division:

1. Sri D. Srinivasa Rao
2. Sri T. Ramesh
3. Smt M. Rama Devi
4. Sri VP Venkataramana
5. Sri Y. Gundaiah
6. Sri E. Yadagiri Reddy
7. Sri G. Narayana
8. Sri V. Venkateswara Rao
9. Sri M. Uday Shankar
10. Sri M. Praveen Kumar
11. Sri S. Ram Mohan Rao
12. Sri D. Venkateswar Reddy
13. Sri Y. Pavan Kumar
14. Sri M. Srinivasa Rao
15. Sri T. Harikishan Rao
16. Sri G. Subhash
17. Sri P. Laxminarayana
18. Smt V. Madhavi
19. Sri R.S. Srinivas
20. Sri P.V. Narayana Goud
21. Sri P. Venkatesham
22. Sri Mohd Baquer
23. Sri M. Vijay Raj Kumar

Therefore, the objections of the individuals are not tenable and hereby rejected and disposed off.

Objection of Smt D. Saroja, ACTO (Sl.No.(iii))

The individual filed objection stating that in the notice dtd. 23-05-2026, she has been incorrectly placed at Sl. No. 13 in the Zone VI seniority list of ACTOs for the year 2016-17. She stated that she was promoted as ACTO on 09-06-2016. As per seniority Smt Padmavathi (ST) was promoted as ACTO on 2017. The individual requested to rectify the seniority list at the time of promotions.

In this regard, it is to inform that the name of Smt D. Saroja was placed at Sl.No. 36 for the panel year 2018-19 of ACTOs finalized by the JC(ST), Hyderabad Rural Nodal Division. The present notice dtd. 23-05-2026 was issued for revision seniority list of ACTOs for the panel year 2017-18 (proposed for deleting the names of 23 ACTOs) of Hyderabad (Rural) Nodal Division. Therefore, the contention of Smt D. Saroja, ACTO does not relate to panel year of the present proposed revision and hence is hereby rejected and disposed off.

In view of the above, the revision of seniority list of ACTOs of Hyderabad Rural Nodal Division for the panel year 2017-18 is finalized as shown in the Annexure and this orders are subject to outcome of SLP's/W.P's/O.A's/C.A's/Appeals pending, if any, before the respective Hon'ble Courts/Appellate forums/authorities, etc.,

A copy of this Seniority list is also available on the Commercial Taxes Department portal and can be accessed at the web address www.tgct.gov.in.

Encl: Annexure

Sd/-M.Raghunandan Rao
Chief Commissioner of State Tax

To

All the individuals concerned through the Joint Commissioners (ST), concerned
Copy to the Joint Commissioner (ST), Hyderabad Rural Division
for taking necessary action.

Copy to the Joint Commissioners (ST), concerned for taking necessary action.

Copy to the Additional Commissioner (ST), IT & DAU, O/o CCT, TG, Hyderabad
with a request to place the above final orders in the portal of C T Department.
Stock file/Spare