

R.M. AMBERKAR
(Private Secretary)

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.**

WRIT PETITION NO. 2873 OF 2018

All India Federation of Tax Practitioners &
Anr. .. Petitioners

Versus

Union of India & Ors. .. Respondents

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- Dr. K. Shivaram, Sr. Advocate a/w Mr. Sashank Dondu and Ms. Neelam Jadhav for the Petitioners
 - Mr. Anil C. Singh, ASG a/w Mr. Dharmesh Joshi & Mr. D.P. Singh for the Respondents
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**CORAM : AKIL KURESHI &
S.J. KATHAWALLA, JJ.**

DATE : AUGUST 27, 2019.

P.C.:

1. The petition is filed by All India Federation of Tax Practitioners. Their grievance is that on account of the Department not filling up various administrative posts in different benches of the Income Tax Appellate Tribunal, the work of such Tribunals has seriously hampered. The prayer is, therefore, made for directing the respondents to recruit requisite number of Deputy Registrars and Assistant Registrars of the Income Tax Appellate Tribunal.

2. At our instance, the respondents had filed an affidavit sworn in August 2019 in which it is pointed out that presently there are 26 posts of Assistant Registrars in Income Tax Appellate Tribunal. Mode of filling up these posts are 50% by promotion and 50% by direct recruitment. It is stated that against the promotion quota, 8 posts are filled up, however, there are no further eligible candidates for promotion in the feeder cadre. It is stated that 3 posts of direct recruitment quota are filled up. The proposal is made for filling up remaining posts of Assistant Registrars by direct recruitment.

With respect to the posts of Deputy Registrars, it is stated that there are 7 sanctioned posts for which 6 were recommended for promotion, however, on account of retirements and refusal to accept promotion, presently only 2 posts could be filled up. Here is also the proposal is pending for filling up the posts in accordance with rules.

3. The petitioner's grievance that the work of important Tribunal like Income Tax Appellate Tribunal should not be allowed to suffer on account of shortage of administrative

staff is perfectly legitimate, however, we do not find any lethargy on the part of the Department in not filing up said posts. Under these circumstances, we would expect the Department to follow up the proposals to fill up the posts of Assistant Registrars in such quota as well as for issuing promotions for the posts of Deputy Registrars so that all these pots to the extent possible can be filled up at the earliest. With these observations and direction, Writ Petition is disposed of.

[S.J. KATHAWALLA, J.]

[AKIL KURESHI, J]