



**भारत सरकार GOVERNMENT OF INDIA**  
**वित्त मंत्रालय MINISTRY OF FINANCE**  
**राजस्व विभाग DEPARTMENT OF REVENUE**  
**केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड**  
**CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**  
**प्रधान आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER**  
**केंद्रीय कर और केंद्रीय उत्पाद शुल्क CENTRAL TAX AND CENTRAL EXCISE**  
**कोच्चि आयुक्तालय KOCHI COMMISSIONERATE**

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**GEXCOM/II/(3)/36/2020-ESTT**

**Date: As e-signed**

**ORDER No. 21/2026**

**Sub: Promotion to the cadre of Superintendent, Central Tax & Central Excise, Thiruvananthapuram Zone – Reg.**

Shri. Ravindra Maruti Palkar (D.O.B – 16.08.1982), Inspector of Central Tax & Central Excise is hereby promoted on regular basis to the cadre of Superintendent of Central Tax & Central Excise, Group 'B' post, in Level-8 of the Pay Matrix plus such allowances as may be applicable with effect from the date of assuming charge of the higher post and until further orders.

**2.** The promotion of the Inspectors to the grade of Superintendent is subject to the final outcome of SLP No. 20810/2012 filed by the Department against High Court Order dated 28.03.2012 in OP (CAT) No. 4305/2011, OP (CAT) No. 999/2012, OP (CAT) No.998/2012, OP (CAT) No. 968/2012, OA Nos. 523/2023, 527/2023, 543/2023 & 344/2024 of CAT (Ernakulam Bench) and the judgment in Civil Appeal arising out of SLP(C) No: 16161/2018 in Hariharan vs Harshavardhan case now pending with the Larger Bench of the Hon'ble Supreme Court and any other pending cases in concerned Courts/Tribunals.

**3.** The officer is promoted to the grade of Superintendent in an officiating capacity until his juniors are promoted to the grade of Superintendent, after which that newly promoted officer will be considered to be in officiating capacity. A total of six officers of unreserved category who are junior most in seniority will be in officiating basis at all times until further orders.

4. The officer can assume the charge on or after 01.04.2026 and not later than 10.04.2026.
5. The compliance report about joining/non-joining of the officer should be sent to this office by 13.04.2026.
6. This is issued with the approval of the Commissioner, Central Tax & Central Excise, Kochi Commissionerate.
7. Hindi version follows.

**[Dr. Farah Zachariah]**  
**Joint Commissioner [P&V]**

To

1. **The Individual (Through the Supervisory Officer concerned)**

**Copy submitted to:**

1. **The Chief Commissioner of Central Tax, Central Excise & Customs, Thiruvananthapuram Zone.**
2. **The Commissioner of Central Tax & Central Excise, Kochi/Kozhikode Commissionerate.**

**Copy to:**

1. **The Chief Accounts Officer/Pay & Accounts Officer, Central Tax & Central Excise Kochi/Kozhikode Commissionerate.**
2. **The Assistant Director (OL), Central Tax and Central Excise Hqrs, Kochi**
3. **The Administrative Officer (DDO), Superintendent (Confl/Vig.), Kochi Commissionerate.**
4. **The Superintendent (Systems) – for uploading in website.**