



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/(34)/1/2022-ESTT

Date: As e-signed

ORDER NO. 40/2026

Sub: Revision in Seniority List of Inspectors – Implementation of Hon'ble CAT (Ernakulam Bench) order dated 23.06.2025 in respect of O.A. No.308 of 2023 filed by Shri Noushad P.H., Inspector – reg.

The final seniority list of Inspectors as on 01.01.2023 was issued on 30.05.2025 with the seniority of Shri. Noushad P H, Inspector placed at Sl.No. 528 of the list.

2. However, Board has vide letter F.No.C.-18013/96/2025-Ad.V dated 11.03.2026 conveyed its acceptance of Hon'ble CAT, Ernakulam Bench order dated 23.06.2025 in respect of O.A. No.308 of 2023 filed by Shri Noushad P.H., Inspector wherein it is directed that the applicant, Shri. Noushad P.H. be given all the consequential benefits.

3. Accordingly, the officer has been granted notional promotion to the cadre of Inspector vide this office order 36/2026 dated 12.05.2026 and his seniority in the cadre of Inspector is fixed as shown below:

Sl.No. assigned in Final Seniority List	Name	DR/ P/ IC/ SQ	DOB	Dt. of appt. in pr. grade	Remarks
404	ABHINAV SINGH BISHT	DR	02/08/1985	09/12/2013	
405	YASER ARAFATH K	P	19/09/1978	07/02/2013	Dismissal on 15.05.2023
406	NISHANT SAXENA	DR	28/08/1990	11/12/2013	

407	MAHADEV	DR	25/09/1988	24/12/2013	Dismissed on 17.01.2022
407 A	NOUSHAD P.H.	P	01/01/1975	03/04/2014	
409	BHUPAL KUMAR	DR	12/02/1987	16/12/2013	
410	SANDEEP NAIN	DR	21/05/1985	03/12/2013	
408	HAMEED K.K.	P	10/04/1974	07/02/2013	
412	DEEPAK	DR	15/07/1988	12/12/2013	Resignation accepted w.e.f 24.03.2023
413	DINESH KUMAR	DR	20/11/1989	03/12/2013	
411	SALIM KUMAR S.	P	20/05/1969	07/02/2013	
415	AKSHAY SINGH BHADAURIA	DR	26/10/1990	09/12/2013	
416	POOJA GUPTA	DR	06.12.1985	23.07.2018	
414	BHASKARAN K.P.	P	02/11/1956	07/02/2013	Retired
418	ARJUN KRISHNA	DR	03/02/1988	09/12/2013	
419	SARWAN KUMAR	DR	07/05/1990	09/12/2013	Tech. Resgn. w.e.f 21.09.2015
417	SUJATHA VIJAYAN	P	09/11/1977	07/02/2013	
421	KAPIL GARG	DR	25/06/1990	10.02.2014	
422	SONU KUMAR	DR	04/06/1988	30/12/2013	
420	SIVARAJAN S	P	25/05/1959	07/02/2013	Retired
423	AJEET KUMAR GUPTA	DR	07/09/1990	09/12/2013	
424	AJEET SINGH CHOUDHARY	DR	17/08/1988	30.01.2014	

4. The revision of seniority is subject to the final outcome of OA Nos. 523/2023, 527/2023, 543/2023 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.

5. This is issued with approval of the competent authority.

[Gayathri P G]
Additional Commissioner [P&V]

To:

The Individual (Through the Supervisory Officer concerned)

Copy submitted to:

- 1. The Chief Commissioner of Central Tax, Central Excise & Customs, Thiruvananthapuram Zone.**

Copy to:

- 1. The Commissioner of Central Tax & Central Excise, Thiruvananthapuram.**
- 2. The Commissioner of Central Tax & Central Excise, Kozhikode.**
- 3. The Commissioner of Customs (Preventive), Kochi.**
- 4. The Commissioner of Central Tax & Central Excise (Audit), Kochi.**
- 5. The Commissioner of Central Tax & Central Excise (Appeals), Kochi.**
- 6. The Additional Director General, DGGI/ DRI Regional Unit, Thiruvananthapuram/ Kozhikode/ Kochi.**
- 7. All Dy./Asstt. Commissioner in charge of Divisions of Central Tax & Central Excise, Kochi.**
- 8. The Deputy/Asst. Commissioner in Thiruvananthapuram/ Kozhikode/Custom Preventive/ Audit, Kochi.**
- 9. The Chief Accounts Officer/Pay & Accounts Officer, Central Tax & Central Excise Hqrs. Kochi/ Thiruvananthapuram/ Kozhikode/ Custom Preventive/ Audit, Kochi.**
- 10. The Assistant Director (OL), Central Tax and Central Excise Hqrs, Kochi.**
- 11. The Administrative Officer (DDO), Superintendent (Confl/Vig.), Kochi/Kozhikode/ Thiruvananthapuram /CCP / Audit.**
- 12. The Superintendent (Systems) – for uploading in website.**