
	<p>प्रधान मुख्य आयुक्त कार्यालय, केन्द्रीय माल व सेवा कर तथा केन्द्रीय उत्पाद शुल्क, मुंबई जोन</p> <p>OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CGST & CENTRAL EXCISE, MUMBAI ZONE</p> <p>माल एवं सेवाकर भवन, 115, महर्षि कर्वे मार्ग चर्चगेट स्टेशन के सामने, मुम्बई-400020</p> <p>GST BHAVAN, 115, MAHARSHI KARVE ROAD OPP. CHURCHGATE</p> <p>STATION, MUMBAI 400 020</p> <p>Email:- cca-gstmumbai@gov.in</p>	
---	---	---

स्थापना आदेश संख्या. - 22 / 2026

The following Inspectors of CGST & Central Excise, Mumbai Zone, are promoted to the grade of **Superintendent, CGST & Central Excise, Gr. 'B' Gazetted, on ad-hoc basis against regular vacancies**, from the select panel drawn by the DPC held on 03.12.2025 for the Vacancy Year 2026, in the pay scale of Level 8 of the Pay Matrix as per the 7th CPC i.e. Rs. 47600 - 151100/- plus allowances as admissible w.e.f. 01.02.2026 or the date of assumption of charge, whichever is later but not before 01.02.2026.

Sl. No.	Name Of The Officer (S/Shri)	Commissionerate	Date Of Birth
1	Amit Lohan	Navi Mumbai (Deputation: DGGI, Surat)	09.03.1991
2	Mohit Morya	Audit-II Mumbai	01.02.1992
3	Harshit Talwar	Appeals Thane	12.02.1995

2 . No pay fixation will accrue to the officers who have been granted financial upgradation to the pay scale of Superintendent, CGST & CX. Group 'B'.

3. The promotion is made purely on Ad-Hoc basis (against regular vacancies) in pursuance to the Hon'ble Tribunal's Order dated 03.04.2017 (issued on 17.04.2017) in M.A. No. 232/2017 in O.A. No. 588/2014 amending the Interim Order dated 26.09.2014. The above Ad-hoc promotion will not confer any right for regular promotion and this office reserves the right to cancel the ad-hoc promotion and revert the officer at any time to the post from which he was promoted.

4. The promotions of the Inspectors of CGST & CX to the grade of Superintendent CGST & CX, (Ad-hoc Supdts.) Gr.'B' are subject to the outcome of various SLP's pending in the Hon'ble Supreme Court on the issue of seniority in the grade of Inspectors and any

other orders of the Hon'ble CAT, Mumbai Bench on the said issue.

5. The above promotions are also subject to the outcome of the WPCT No. 261/2008 filed by Shri Samiran Roy & ors. v/s. Union of India in the Hon'ble Calcutta High Court and the final decision of the Hon'ble Supreme Court in SLP (C) No. 30621 of 2011 filed by Jarnail Singh & Ors v/s Lachhmi Narain Gupta & Ors on the issue of implementation of DOPT's O.M. dated 10.08.2010 under F. No. 36012/45/2005-Estt(Res.).

6. The above order is also subject to the final outcome and acceptance of the order dated 02.11.2018 in O.A. No.4195/2018 before the Principal Bench of the Hon'ble Tribunal, New Delhi.

7. The above order is also subject to the pending litigation in the case of Shri Surendra Waghmare and the subject DPC and promotion in the rank of Superintendent is being granted without prejudice to the stand of the Union of India that the orders passed and under litigation in O.A. No. 588/2014 are legal and correct, but the present exercise is being conducted in order to meet the urgent requirements of the exchequer in terms of enhancing the cadre strength to meet the GST targets of the Government of India. The promotion order is subject to the stand taken by the Union of India before the learned Tribunal in O.A. No. 588/2014 as also the final decision of the Hon'ble Tribunal therein.

8. The above promotions of Inspectors of CGST & C.Ex to the grade of Superintendents, CGST & C.Ex on ad-hoc basis (against regular vacancies), Gr. B are subject to the outcome of any other case pending in Supreme Court/High Court/CAT.

9. The Commissionerates shown against the names of the officers are as per reports received. There may be instances where officers, on the date of issue of order are transferred to other Commissionerates. In such cases, the officers may be allowed to join their present place of posting.

10. All the officers should join on promotion by **13.02.2026** positively, failing which it will be deemed as their refusal and the promotion order will be cancelled without any further intimation and they will not be offered promotion for a period of one year from the deemed date of refusal.

11. The promotion of above officers to the grade of Superintendents shall be **on in-situ basis** till regular postings are ordered with the approval of the Competent Authority. The above promoted officers who wish to submit representation should do so indicating three option of preferences for posting.

12. **The officers, who are presently posted on Deputation basis/ Loan basis/ outside the cadre should immediately be relieved by their controlling officers and shall join at the Office of the Principal Chief Commissioner, CGST & Central Excise, Mumbai Zone, on or before 13.02.2026.**

13. The joining reports should be sent to the undersigned and to all concerned.

14. यह आदेश प्रधान मुख्य आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, मुंबई क्षेत्र के अनुमोदन के साथ जारी किया जाता है।

(दिपिन सिंगला)

आयुक्त (यथा स्थान), संवर्ग नियंत्रण

Copy to the:-

1. Officers concerned.

2. Pr. Chief Commissioner, CGST & Central Excise, Mumbai Zone.
3. Principal Commissioner/Commissioner, CGST & Central Excise, Navi Mumbai/
Audit-II Mumbai/ Appeals Thane
4. Pr. ADG/ ADG, DGGI Surat.
5. Superintendent, Confidential /Vigilance, PCCO, CGST & Central Excise, Mumbai
Zone
6. Superintendent Computer, CGST Mumbai Central, He is requested to upload the
order on the official website.
7. Hindi Anubhag, Mumbai Central, for translation.