



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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PROCEEDINGS OF THE EXCISE COMMISSIONER KERALA, THIRUVANANTHAPURAM (Present: Mahipal Yadav, IPS)

ORDER

No. EXC/5618/2024-XD3 Part (1).

9th January, 2025.

Sub :—Kerala Excise—Establishment Department—Seniority list of Deputy Commissioners of Excise for the period from 1-9-2022 to 31-12-2024—Provisional list published—Orders issued.

Read :—1. G. O. (Rt.) No. 425/2024/TD dated 22-5-2024.

2. G. O. (Rt.) No. 608/2024/Taxes dated 10-7-2024.

3. G. O. (Rt.) No. 617/2024/Taxes dated 12-7-2024.

4. Order No. EXC/3318/2024-XD3 dated 26-7-2024 of the Excise Commissioner.



5. G. O. (Rt.) No. 175/2024/Taxes dated 21-12-2024 (K.G. Ex. No. 4051 dated 21-12-2024)
6. G. O. (Rt.) No. 1162/2024/Taxes dated 24-12-2024.
7. Report dated 7-1-2025 submitted by the Committee constituted by the Government as per G. O. (Rt.) No. 425/2024/TD dated 22-5-2024.

The final seniority list of Excise Inspectors for the period from 1-1-2004 to 30-6-2006 was finalized and published as per Order No. XD3-4188/10(1) dated 20-12-2011 of Additional Excise Commissioner (Administration). The finalized seniority list so published has been under dispute in various courts over several years. In conformity with the final Order in OA 1873/2015 dated 10-3-2020 by the Hon'ble Kerala Administrative Tribunal and also with the final judgment in OP(KAT) 182, 183, 185, 186 and 197/2020, Government, as per Order read 1st above, constituted a Committee to recast the seniority list of Excise Inspectors from 1-1-2004 to 30-6-2006. The seniority list of Excise Inspectors for the period from 1-1-2004 to 30-6-2006 has been recast and published as per Order read 4th above. Although the Committee was initially constituted to recast the disputed seniority list of Excise Inspectors for the period from 1-1-2004 to 30-6-2006, the persistent anomalies in this seniority list necessitated the recasting of all subsequent seniority lists of Excise Inspectors up to the present date. Furthermore, the seniority lists for Circle Inspectors, Assistant Excise Commissioners, Deputy Excise Commissioners, and Joint Excise Commissioners, which were prepared based on selections made in accordance with the seniority assigned in the pre-revised seniority list, also require recasting.

Government, as per Orders read 2nd and 3rd above have authorised the Committee to prepare and submit the draft recast seniority lists of Excise Inspectors, Circle Inspectors, Assistant Excise Commissioners, Deputy Excise Commissioners and Joint Excise Commissioners, in accordance with the changes made in the recast seniority list of Excise Inspectors for the period from 1-1-2004 to 30-6-2006. The Committee has already prepared and submitted the draft recast seniority lists of Excise Inspectors covering the periods from 1-1-2004 to 30-6-2006, 1-7-2006 to 30-4-2019, and that of Circle Inspectors/Managers/Superintendents of Excise for the period from 1-1-2009 to 1-6-2019. The Committee also prepared and submitted the draft seniority list of Assistant Commissioner of Excise for the period from 1-4-2021 to 1-6-2024, with a recommendation to publish provisional seniority list up to the specific period for which notional/regular promotions are granted.



These lists have been finalized and published in accordance with the respective Orders of the Excise Commissioner:—

1. Excise Inspectors (Recast Seniority List for the period from 1-1-2004 to 30-6-2006)-Finalized as per Order No. EXC/3318/2024-XD3 dated 26-7-2024 (published in Kerala Gazette Extraordinary No. 2534 dated 5-8-2024) based on the Committee's report dated 15-6-2024.

2. Circle Inspectors/Managers/Superintendents of Excise (Recast Seniority List for the period from 1-1-2009 to 1-6-2019)-Finalized as per Order No. EXC/3318/2024-XD3 dated 26-10-2024 (published in Kerala Gazette Extraordinary No. 3490 dated 1-11-2024) based on the Committee's reports dated 17-8-2024 and 16-10-2024.

3. Excise Inspectors (Recast Seniority List for the period from 1-7-2006 to 30-4-2019)-Finalized as per Order No. EXC/3318/2024-XD3 dated 13-11-2024 (published in Kerala Gazette Extraordinary No. 3667 dated 16-11-2024) based on the Committee's report dated 29-10-2024.

4. Assistant Commissioner of Excise (Seniority List for the period from 1-4-2021 to 31-12-2022)-Finalized as per Order No. EXC/5618/2024-XD3 dated 13-12-2024 (published in Kerala Gazette Extraordinary No. 3987 dated 13-12-2024) based on the Committee's report dated 4-12-2024.

The Committee submitted its report as per read 7th above, along with draft seniority list of Deputy Commissioners of Excise for the period from 1-9-2022 to 31-12-2024.

The seniority lists for Deputy Commissioners have been finalized up to 31-8-2022, with the final seniority list for the period from 1-7-2021 to 31-8-2022 having been published under Order No. EXC/2667/2022-XD3, dated 2-12-2022, of the Excise Commissioner, as per Kerala Gazette No. 4 dated 24-1-2023. The last officer included in this finalized seniority list of Deputy Commissioners of Excise is Sri Jayachandran, R. (PEN 205826), who is ranked at Sl. No. 188 in the seniority list of Excise Inspectors for the period from 1-6-2001 to 31-12-2003, as finalized by Order No. XD3-2306/06, dated 22-6-2007, of the Excise Commissioner. Since no changes have been made in the seniority of these officers in the recast feeder category seniority lists, there is no necessity to revise the final seniority list of Deputy Commissioners of Excise as of 31-8-2022.



Four more officers included in this undisputed seniority list of Excise Inspectors were eligible to get promotion to the cadre of Deputy Commissioners of Excise. They are Sri Sojan Sebastian (Sl. No. 189), Sri Ragesh, T. (Sl. No. 191), Sri Sunu, C. (Sl. No. 192) and Sri Teny Mon, B. (Sl. No. 194). Consequently, the first officer to be included in the seniority list of Deputy Commissioners of Excise that is to be prepared will be Sri Sojan Sebastian, followed by Sri Ragesh, T., Sri Sunu, C. and Sri Teny Mon, B. subject to their selection by the Departmental Promotion Committee (Higher). Following the inclusion of these officers, the next group of officers to be considered for selection will be drawn from the recast seniority lists of Excise Inspectors for the period starting from 1-1-2004.

The select list of Assistant Commissioners of Excise for promotion to the cadre of Deputy Commissioner of Excise for the year 2022 was prepared by the Departmental Promotion Committee (Higher) dated 31-12-2021. The list was subsequently approved by the Government through G. O. (Ms.) No. 3/2022/TD dated 12-1-2022, and was published in Kerala Gazette Extraordinary No. 157 dated 13-1-2022. This list was later revised by the Ad hoc Departmental Promotion Committee (Higher) in its meeting held on 24-1-2022, and the revised list was approved by the Government as per G. O. (Ms.) No. 10/2022/TD dated 27-1-2022, and published in Kerala Gazette Extraordinary No. 332 dated 28-1-2022. All officers included in this select list have been included in the seniority list of Deputy Commissioners of Excise for the period from 1-7-2021 to 31-8-2022, which was finalized as per Order No. EXC/2667/2022-XD3 dated 2-12-2022, of the Excise Commissioner.

Select list of Assistant Commissioners of Excise for promotion to the cadre of Deputy Commissioner of Excise for the year 2023 was prepared by the Departmental Promotion Committee (Higher) in its meeting held on 28-2-2023, by including only three officer namely Sri Sojan Sebastian, Sri Ragesh, T. and Sri Sunu, C. This list was approved by the Government as per G. O. (P) No. 35/2023/Taxes dated 9-3-2023 and published in Kerala Gazette Extraordinary No. 908 dated 13-3-2023. Following this, these officers were promoted to the cadre of Deputy Commissioner of Excise, as detailed in Table-1 below. They need to be included in the seniority list of Deputy Commissioners of Excise.



TABLE-I

**List of Regular Promoted Deputy Commissioners of Excise, included in the Select List
of Assistant Commissioners of Excise for promotion to the cadre of Deputy
Commissioner of Excise for the year 2023**

<i>Sl. No.</i>	<i>Sl. No. in AEC Sen. List (2019-21)</i>	<i>Name</i>	<i>PEN</i>	<i>Date of Birth</i>	<i>DC(X) Promotion Order No. (Regular)</i>	<i>Order Date</i>	<i>Select List (DPC(H) dated 28-2-2023)</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	18	Sojan Sebastian	184833	25-5-1967	G. O. (Rt.) No. 199/2023/Taxes	20-3-2023	2023-01	Retired on 31-5-2023
2	21	Ragesh, T.	207187	28-4-1968	G. O. (Rt.) No. 199/2023/Taxes	20-3-2023	2023-02	Retired on 30-4-2024
3	22	Sunu, C.	184535	30-5-1969	G. O. (Rt.) No. 366/2023/Taxes	6-6-2023	2023-03	

These 3 officers were included in the seniority list of Assistant Commissioners of Excise for the period from 1-9-2019 to 31-3-2021, finalised as per Order No. EXC-1609/2021-XD3 dated 4-9-2021 of Excise Commissioner, published in Kerala Gazette No. 44 dated 9-11-2021. Subsequently, Sri Teny Mon, B. was granted notional promotion to the cadre of Assistant Commissioner of Excise, effective from 30-3-2021, as per G. O. (Rt.) No. 903/2022/Taxes dated 22-11-2022. He was later included in the seniority list of Assistant Commissioners of Excise for the period from 1-9-2019 to 31-3-2021 as Sl. No. 22A, positioned below Sri Sunu, C., as per Order No. EXC/1675/2022-XD3 dated 1-4-2023 issued by the Excise Commissioner. All officers included in this seniority list for the period up to 31-3-2021 are also part of the seniority list of Excise Inspectors prior to 31-12-2003, which has not undergone recasting.

A provisional seniority list of Assistant Commissioners of Excise for the period from 1-4-2021 to 31-3-2022 was published as per Order No. EXC/2501/2022-XD3 dated 5-7-2022 of the Excise Commissioner. However, the finalization of this list was put on hold, in compliance with the Government's directive contained in Letter No. Taxes-F1/340/2022-Taxes dated 30-3-2023. This was further in light of G. O. (Rt.) No. 617/2022/Taxes dated 8-8-2022, which pertains to the recasting of the seniority list of Excise Inspectors for the period from 1-1-2004 to 30-6-2006.



Considering the administrative exigency, Sri Teny Mon, B. and eight other officers included in the aforementioned provisional seniority list of Assistant Commissioners of Excise for the period from 1-4-2021 to 31-3-2022, were granted temporary promotion to the cadre of Deputy Commissioner of Excise under Rule 31(a)(i) of the Kerala State and Subordinate Services Rules (KS & SSR), as detailed in Table-2 below.

TABLE-II

List of Assistant Commissioners of Excise who were temporarily promoted to the cadre of Deputy Commissioner of Excise

<i>Sl. No.</i>	<i>Sl. No. in AEC Prov. Sen. List (2021-22)</i>	<i>Name</i>	<i>PEN</i>	<i>Date of Birth</i>	<i>DC(X) Temporary Promotion Order No. and Date</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	22A*	Teny Mon, B.	443340	31-5-1968	G. O. (Rt.) No. 441/2023/Taxes dated 3-7-2023	Retired on 31-5-2024
2	5	Shanavas, S.	206749	25-5-1968		Retired on 31-5-2024
3	6	Suresh Varghese	207730	30-5-1968		Retired on 31-5-2024
4	10	Jayaraj, P. K.	207724	6-6-1969		
5	11	Shibu, Y.	207693	2-4-1975		
6	12	Rakesh, M.	206747	23-5-1974		
7	13	Vinodkumar, S.	207733	11-5-1974		
8	14	Robert, V.	206228	17-9-1976	G. O. (Rt.) No. 113/2024/Taxes dated 6-2-2024	
9	19	Maju, T. M.	207257	6-12-1976		

** Final Seniority List of Assistant Commissioners of Excise for the period from 1-9-2019 to 31-3-2021*

The seniority list of Assistant Commissioners of Excise for the period from 1-4-2021 to 31-12-2022 has been finalized as per Order No. EXC/5618/2024-XD3 dated 13-12-2024 of the Excise Commissioner and published in Kerala Gazette Extraordinary No. 3987 dated 13-12-2024, reflecting the changes made in the feeder category seniority lists. The Ad hoc Departmental Promotion Committee (Higher) of the Excise Department convened on 19-12-2024 prepared the select lists of Assistant Commissioners of Excise for promotion to the cadre of Deputy Commissioner of Excise for the years 2023 (Supplementary) and 2024, based on the finalized seniority list of Assistant Commissioners of Excise for the period from 1-4-2021 to 31-12-2022. These select lists have been approved by the Government as per G. O. (P) No. 175/2024/Taxes dated 21-12-2024 and published in Kerala Gazette Extraordinary No. 4051 dated 21-12-2024.



These select lists, as detailed in Table-3 below, include all officers in the seniority list of Assistant Commissioners of Excise for the period from 1-4-2021 to 31-12-2022 except for Sri Rakesh, M. (Sl. No. 6 in Table-II). Due to the pending vigilance tribunal enquiry and the MOC for major punishment against Sri Rakesh, M. (PEN 206747), he has been superseded by the Departmental Promotion Committee (Higher) held on 19-12-2024.

Sri Vinodkumar, S. (Sl. No. 3 in Table-III, PEN 207733) has been included in the select list on provisional basis, as per note (i) of Rule 28(b)(i)(7) of the Kerala State and Subordinate Services Rules (KS & SSR), due to the pending Memo of Charges for a minor punishment against him. Therefore, Sri. Vinodkumar is eligible only for provisional promotion.

Similarly, Sri Naushad, M. (Sl. No. 16 in Table-III, PEN 205385) has been selected by the DPC(H) with the condition that, should any major or minor Memo of Charges be issued against him before his promotion to the cadre of Deputy Commissioner of Excise, his promotion will be granted solely on a provisional basis, as per note (i) under Rule 28(b)(i)(7) of the KS & SSR, due to the ongoing disciplinary proceedings initiated against him.

TABLE-III

List of officers included in the select list of Assistant Commissioners of Excise for promotion to the cadre of Deputy Commissioner of Excise, by DPC(H) dated 19-12-2024

<i>Sl. No.</i>	<i>Sl. No. in AEC Sen. List (2021-22)</i>	<i>Name</i>	<i>PEN</i>	<i>Date of Birth</i>	<i>Select List (DPC(H) dated 19-12-2024)#</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	22A*	Teny Mon, B.	443340	31-5-1968	2023-01	Retired on 31-5-2024
2	2	Shibu, Y.	207693	2-4-1975	2023-02	
3	4	Vinodkumar, S.	207733	11-5-1974	2023-03	Provisional selection
4	5	Robert, V.	206228	17-9-1976	2023-04	
5	7	Maju, T. M.	207257	6-12-1976	2023-05	
6	8	Sugunan, M.	206744	30-5-1973	2023-06	
7	9	Krishna Kumar, S.	184532	27-5-1970	2023-07	
8	13	Shanavas, S.	206749	25-5-1968	2023-08	Retired on 31-5-2024
9	14	Suresh Varghese	207730	30-5-1968	2023-09	Retired on 31-5-2024
10	20	Jayaraj, P. K.	207724	6-6-1969	2024-01	
11	24	Suresh, K. S.	438413	18-3-1973	2024-02	



(1)	(2)	(3)	(4)	(5)	(6)	(7)
12	25	Rajesh, V.	207696	26-3-1977	2024-03	
13	26	Joy Joseph	207504	7-5-1972	2024-04	
14	27	Naseemudeen, B.	184544	21-5-1974	2024-05	
15	28	Subhash, V.	207701	30-5-1975	2024-06	
16	29	Naushad, M.	205385	1-5-1970	2024-07	Conditional Selection
17	30	Ajay, K. R.	184831	25-4-1978	2024-08	
18	31	Shibu, P. L.	417927	5-5-1977	2024-09	
19	32	Mohan, K. P.	206229	5-3-1974	2024-10	

** Final Seniority List of Assistant Commissioners of Excise for the period from 1-9-2019 to 31-3-2021*

Supplementary Select List for the year 2023 and Select List for the year 2024.

Subsequent to the revision of the feeder category seniority lists, the officers listed in Table-I and Table-III above (with the exception of Sri Vinodkumar, S., Sl. No. 3 in Table-III) have been granted notional promotion to the cadre of Deputy Commissioner of Excise, effective from the dates specified in column (7) of Table-IV below, as per G. O. (Rt.) No. 1162/2024/Taxes dated 24-12-2024. This promotion is in accordance with their seniority in the seniority list of Assistant Commissioner of Excise and the select lists, subject to the provisions of Rule 23(c) of Volume I, Part I of the Kerala Service Rules (KSR).

As no Memo of Charges had been issued against Sri Naushad, M. (Sl. No. 16 in Table-III, PEN 205385) until the date of his promotion order, he has also been considered for notional promotion.

TABLE-IV

List of officers notionally promoted to the cadre of Deputy Commissioner of Excise

Sl. No.	Sl. No. in AEC Sen. List (2021-22)	Name	PEN	Date of Birth	Select List (DPC(H) dated 28-2-2023 & 19-12-2024)	Date as on which Notional Promotion is to be given
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	18*	Sojan Sebastian	184833	25-5-1967	2023 ^s -01	1-2-2023
2	21*	Ragesh, T.	207187	28-4-1968	2023 ^s -02	1-3-2023
3	22*	Sunu, C.	184535	30-5-1969	2023 ^s -03	1-6-2023
4	22A*	Teny Mon, B.	443340	31-5-1968	2023 [#] -01	1-6-2023
5	2	Shibu, Y.	207693	2-4-1975	2023 [#] -02	1-6-2023



(1)	(2)	(3)	(4)	(5)	(6)	(7)
6	5	Robert, V.	206228	17-9-1976	2023 [#] -04	1-6-2023
7	7	Maju, T. M.	207257	6-12-1976	2023 [#] -05	1-6-2023
8	8	Sugunan, M.	206744	30-5-1973	2023 [#] -06	1-6-2023
9	9	Krishna Kumar, S.	184532	27-5-1970	2023 [#] -07	1-6-2023
10	13	Shanavas, S.	206749	25-5-1968	2023 [#] -08	1-11-2023
11	14	Suresh Varghese	207730	30-5-1968	2023 [#] -09	22-12-2023
12	20	Jayaraj, P. K.	207724	6-6-1969	2024-01	1-4-2024
13	24	Suresh, K. S.	438413	18-3-1973	2024-02	1-4-2024
14	25	Rajesh, V.	207696	26-3-1977	2024-03	1-5-2024
15	26	Joy Joseph	207504	7-5-1972	2024-04	1-6-2024
16	27	Naseemudeen, B.	184544	21-5-1974	2024-05	1-6-2024
17	28	Subhash, V.	207701	30-5-1975	2024-06	1-6-2024
18	29	Naushad, M.	205385	1-5-1970	2024-07	1-6-2024
19	30	Ajay, K. R.	184831	25-4-1978	2024-08	1-6-2024
20	31	Shibu, P. L.	417927	5-5-1977	2024-09	1-6-2024
21	32	Mohan, K. P.	206229	5-3-1974	2024-10	24-12-2024

** Final Seniority List of Assistant Commissioners of Excise for the period from 1-9-2019 to 31-3-2021*

\$ Select List for the year 2023 (DPC(H) dated 28-2-2023).

Supplementary Select List for the year 2023 (DPC(H) dated 19-12-2024).

Also, Sri Rakesh, M. (PEN 206747) Sl. No. 6 in Table-II, temporarily promoted Deputy Commissioner of Excise, who has been superseded by the DPC(H) meeting held on 19-12-2024, has been reverted to the post of Assistant Commissioner of Excise, vide the above Government Order.

Sri Vinodkumar, S. (PEN 207733) Sl. No. 3 in Table-III, is eligible for notional promotion to the cadre of Deputy Commissioner of Excise on 1-6-2023. However, since he has only been provisionally selected by the DPC(H) dated 19-12-2024, as per note (i) under Rule 28(b)(i)(7) of KS & SSR's, his promotion to the cadre of Deputy Commissioner of Excise is kept as provisional and therefore he cannot be included in the seniority list of Deputy Commissioners of Excise unless his selection is formally regularized by the Departmental Promotion Committee.

The most recent finalized seniority list of Deputy Commissioners of Excise covers the period from 1-7-2021 to 31-8-2022, as published under Order No. EXC/2667/2022-XD3 dated



2-12-2022 of the Excise Commissioner, in Kerala Gazette No. 4 dated 24-1-2023. Since the last officer included in this seniority list, Sri Jayachandran R., does not appear in the recast seniority list of Excise Inspectors, no revision is required for the Deputy Commissioner of Excise seniority list up to 31-8-2022. Upon reviewing the vacancies that have occurred in the cadre of Deputy Commissioner of Excise from 1-9-2022, as well as considering the select lists prepared by the Departmental Promotion Committee (Higher) on 28-2-2023 and 19-12-2024, it has been identified that the last officer in the select list for 2024 will get assignment in the cadre of Deputy Commissioner of Excise on 24-12-2024. After this date, no further vacancies have occurred in the cadre up to 31-12-2024.

The cadre strength of Deputy Commissioner of Excise as on 31-8-2022, stands at 19, with no changes in this cadre strength since that date. The following is the list of Deputy Commissioners of Excise who were in service as of 31-8-2022, compiled based on the finalized seniority lists, along with the relevant promotion orders and select lists.

TABLE-V

List of Deputy Commissioners of Excise in service as on 31-8-2022

<i>Sl. No.</i>	<i>Name</i>	<i>PEN No.</i>	<i>Date of Birth</i>	<i>Date of entry in Service</i>	<i>Sl. No. in AEC Select List</i>	<i>Sl. No. in DC(X) Sen. List</i>	<i>Date of Promotion to DC(X) Cadre</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Shaji S. Rajan	231309	1-3-1971	9-2-1996	2019-S1	2017-19	22-8-2019	
2	Nazar, M. M.	205471	18-3-1968	2-5-1998	2020-02	2019-03	26-6-2020	under suspension
3	Thajudheen Kutty, J.	207676	28-3-1969	2-5-1998	2020-07	2019-08	26-6-2020	
4	Pradeep Kumar, K. (Sr.)	184296	20-5-1969	2-5-1998	2020-08	2019-09	26-6-2020	
5	Shaji, K. S.	206745	16-5-1969	2-5-1998	2021-02	2019-12	3-2-2021	
6	Unnikrishnan Nair, S.	205877	2-10-1969	2-5-1998	2021-03	2019-13	3-2-2021	
7	Ashok Kumar, N.	184534	31-5-1969	2-5-1998	2021-05	2019-15	19-4-2021	
8	Jayapalan, K.	205824	28-5-1967	2-5-1998	2021-06	2019-16	25-6-2021	
9	Prem Krishna, K.	206958	1-6-1968	16-6-1998	2021-07	2019-17	25-6-2021	
10	Salim, V. A.	207723	15-5-1968	2-5-1998	2021-09	2019-19	25-6-2021	
11	Suresh, B.	184538	14-5-1967	2-5-1998	2021-10	2019-20	25-6-2021	



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12	Balachandran, D.	207675	17-1-1969	2-5-1998	2021-12	2019-21	25-6-2021	
13	Augustine Joseph, K.	205879	31-5-1968	2-5-1998	2021-15	2019-22	25-6-2021	
14	Babu Varghese	205524	13-3-1967	2-5-1998	2022-01	2021-01	2-2-2022	
15	Rajendran, V.	206618	24-2-1969	2-5-1998	2021-1A	2021-02	2-2-2022	
16	Pradeep, V. A.	206232	31-5-1969	2-5-1998	2022-02	2021-03	2-2-2022	
17	Abu Abraham	205465	25-5-1967	2-5-1998	2022-05	2021-06	16-6-2022	
18	Radhakrishnan, B.	184047	16-10-1969	2-5-1998	2022-06	2021-07	16-6-2022	
19	Sivaprasad, M. N.	205063	20-2-1967	2-5-1998	2022-07	2021-08	16-6-2022	
20	Jayachandran, R.	205826	24-5-1969	2-5-1998	2022-08	2021-09	30-8-2022	

Sri M. M. Nazar (Sl. No. 2 in Table-V), was placed under suspension as per G. O. (Rt.) No. 412/2022/Taxes dated 24-5-2022. He was reinstated into service as per G. O. (Rt.) No. 237/2023/Taxes dated 31-3-2023. During his suspension, an Assistant Commissioner of Excise was promoted to the post of Deputy Commissioner of Excise to fill the resultant vacancy. This officer was subsequently included in the seniority list of Deputy Commissioners of Excise for the period from 1-7-2021 to 31-8-2022, as per Order No. EXC/2667/2022-XD3 dated 2-12-2022, published in Kerala Gazette No. 4 dated 24-1-2023. This seniority list need not be revised, as the officers included in this list were drawn from the seniority list of Excise Inspectors prior to 1-1-2004. Since the officer promoted to fill the vacancy created by Sri Nazar's suspension was assigned seniority from the date of promotion, in order to maintain the cadre strength, one occurrence vacancy needs to be kept unassigned corresponding to the date of his reinstatement, i.e. 31-3-2023.

Sri Vinodkumar, S. (PEN 207733), Sl. No. 3 in Table-III, is eligible for notional promotion to the cadre of Deputy Commissioner of Excise on 1-6-2023. However, since he has only been provisionally selected by the DPC(H) dated 19-12-2024, as per note (i) under Rule 28(b)(i)(7) of KS&SSR's, his promotion to the cadre of Deputy Commissioner of Excise is kept as provisional until his selection is formally regularized by the DPC(H) to be held in this regard. Therefore he cannot be included in the seniority list of Deputy Commissioners of Excise unless his selection is formally regularized by the Departmental Promotion Committee. Hence one vacancy that arose on 1-6-2023 is kept unassigned, until the minor MoC issued against him is finalized and he may be included in the seniority list of Deputy Commissioners in the vacancy kept unassigned only if his selection is formally regularized by DPC (H).



A deputation post of Joint Commissioner of Excise as Technical Officer in the Kerala Toddy Industry Development Board, has been created as per G. O. (Ms.) No. 74/2024/Taxes dated 16-11-2024. Appointment of a Joint Commissioner of Excise to the above deputation post has been made as per G. O. (Rt.) No. 1159/2024/Taxes dated 24-12-2024. Hence one occurrence of vacancy as on 24-12-2024 is taken for giving assignment in the post of Deputy Commissioner of Excise.

Sri Prem Krishna K. (PEN 206958), Joint Commissioner of Excise (Sl. No. 9 in Table-V), has been granted Leave Preparatory to Retirement (LPR) for 162 days, effective from 22-12-2023, as per G. O. (Rt.) No. 893/2023/Taxes dated 20-12-2023. Similarly, Sri Suresh Varghese (PEN 207730), Deputy Commissioner of Excise (Sl. No. 11 in Table-IV), has been sanctioned LPR for 89 days, effective from 4-3-2024, as per G. O. (Rt.) No. 208/2024/Taxes dated 5-3-2024. However, as per G. O. (P) No. 57/2023/Fin dated 13-6-2023, it has been clarified that vacancies arising from LPR for periods up to 3 months should not be considered for promotions. Therefore, of the two LPR vacancies mentioned, only the vacancy arising from Sri Prem Krishna, K.'s LPR can be considered for promotion. As for Sri Suresh Varghese, only his superannuation date, 31-5-2024, can be considered as occurrence of a vacancy.

The cadre strength of Deputy Commissioner of Excise as on 31-12-2024 remains 19. The list of Deputy Commissioners of Excise as on 31-12-2024, as per the draft provisional seniority list will be as follows.

TABLE-VII

List of Deputy Commissioners of Excise who is in service as on 31-12-2024

<i>Sl. No.</i>	<i>Name</i>	<i>PEN</i>	<i>Date of Birth</i>	<i>Date of entry in Service</i>	<i>Sl. No. in AEC Select List</i>	<i>Sl. No. in DC(X) Sen. List</i>	<i>Date of Promotion to DC(X) Cadre</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Shaji S. Rajan	231309	1-3-1971	9-2-1996	2019-S1	19 [2017-19]	22-8-2019	
2	Jayachandran, R.	205826	24-5-1969	2-5-1998	2022-08	9 [2021-22]	30-8-2022	
3	Sunu, C.	184535	30-5-1969	2-5-1998	2023 ^S -03	4 [2022-24]	1-6-2023	
4	Shibu, Y.	207693	2-4-1975	5-8-2004	2023 [#] -02	6 [2022-24]	1-6-2023	
5	Vinodkumar, S.	207733	11-5-1974	5-8-2004	2023 [#] -03		3-7-2023	Provisional



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6	Robert, V.	206228	17-9-1976	5-8-2004	2023 [#] -04	8 [2022-24]	1-6-2023	
7	Maju, T. M.	207257	6-12-1976	5-8-2004	2023 [#] -05	9 [2022-24]	1-6-2023	
8	Sugunan, M.	206744	30-5-1973	5-8-2004	2023 [#] -06	10 [2022-24]	1-6-2023	
9	Krishna Kumar, S.	184532	27-5-1970	5-8-2004	2023 [#] -07	11 [2022-24]	1-6-2023	
10	Jayaraj, P. K.	207724	6-6-1969	1-12-1998	2024-01	14 [2022-24]	1-4-2024	
11	Suresh, K. S.	438413	18-3-1973	1-3-2005	2024-02	15 [2022-24]	1-4-2024	
12	Rajesh, V.	207696	26-3-1977	1-3-2005	2024-03	16 [2022-24]	1-5-2024	
13	Joy Joseph	207504	7-5-1972	1-3-2005	2024-04	17 [2022-24]	1-6-2024	
14	Naseemudeen, B.	184544	21-5-1974	1-3-2005	2024-05	18 [2022-24]	1-6-2024	
15	Subhash, V.	207701	30-5-1975	1-3-2005	2024-06	19 [2022-24]	1-6-2024	
16	Naushad, M.	205385	1-5-1970	1-3-2005	2024-07	20 [2022-24]	1-6-2024	
17	Ajay, K. R.	184831	25-4-1978	1-3-2005	2024-08	21 [2022-24]	1-6-2024	
18	Shibu, P. L.	417927	5-5-1977	1-3-2005	2024-09	22 [2022-24]	1-6-2024	
19	Mohan, K. P.	206229	5-3-1974	1-3-2005	2024-10	23 [2022-24]	24-12-2024	

\$ Select List for the year 2023 (DPC(H) dated 28-2-2023).

Supplementary Select List for the year 2023 (DPC(H) dated 19-12-2024).

The Committee has prepared and submitted a draft provisional seniority list of Deputy Commissioner of Excise for the period from 1-9-2022 to 31-12-2024. The dates of occurrence of vacancies in the cadre have been identified and the date of assignment for each individual in the cadre have been determined, by taking in account of the above points, as well as the respective select lists and notional promotion order, and the same is entered in the draft seniority list. The Committee also put forth the following recommendations for consideration by the Excise Commissioner:

Sri Rakesh, M. (PEN 206747) Sl. No. 6 in Table-2 had been temporarily promoted to the cadre of Deputy Commissioner of Excise, as per G. O. (Rt.) No. 441/2023/Taxes dated 3-7-2023. Since vigilance tribunal enquiry and MOC for major punishment is pending against him, he was superseded by the DPC(H) met on 19-12-2024. Consequently, he has been reverted to the post of Assistant Commissioner of Excise, vide G. O. (Rt.) No. 1162/2024/Taxes dated 24-12-2024. Also, S/Sri Shanavas, S. (PEN 206749), Suresh Varghese (PEN 207730) and Jayaraj, P. K. (PEN 207724),



Sl. Nos. 10, 11 & 12 respectively in Table-4, were temporarily promoted to the cadre of Deputy Commissioner of Excise, as per G. O. (Rt.) No. 441/2023/Taxes dated 3-7-2023. But, as per G. O. (Rt.) No. 1162/2024/Taxes dated 24-12-2024, they have been given notional promotion to the cadre of Deputy Commissioner of Excise, with effect from subsequent dates much later to their temporary promotion dates.

Honorable High Court of Kerala in its judgement dated 11-6-2024 in WP(C) No. 37185 of 2023 have held that even when the appointment of an officer is nullified as per the *de facto* doctrine, all the orders passed by the officer are saved and also the salary and allowances paid to him shall not be recovered. The *de facto* doctrine saves the acts of the officers *de facto* performed within the scope of their assumed official authority. Whatever defects there may be in the nature of their appointment it is based upon the principle of public policy and necessity. Such a doctrine was introduced into the law as a matter of policy and necessity, to protect the interest of the public and the individual whose interests were involved in the official acts of persons exercising the duties of an office without being lawful officers. Aforementioned doctrine was applied by a full bench of Honorable High Court of Kerala in *P. S. Menon Vs State of Kerala* (AIR 1970 Kerala 165) and held as follows:—

“The doctrine was engrafted as a matter of policy and necessity to protect the interest of the public and individuals involved in the official acts of persons exercising the duty of an officer without actually being one in strict point of law. But although these officers are not officers de jure they are virtue of the particular circumstances, officers, in fact, whose acts, public policy requires should be considered valid”

In the light of the above judgments, this Committee is of the view that the official acts performed and also the salary and allowances received by such officers whose seniority has been downgraded, or who have been reverted to a lower cadre, as a result of the recast of the seniority list needs to be saved as per the *de facto* doctrine. The pensionary benefits in the designation and scale on which it was calculated also needs to be saved in accordance with this *de facto* doctrine.

The draft seniority list as prepared by the Committee, reports and recommendation of the Committee, revised select list, notional promotion order and feeder category seniority list were



examined in detail along with other relevant records. It has been decided to forward the recommendation of the Committee regarding the *de facto* doctrine to the Government for consideration. The draft recast seniority list of Deputy Commissioners of Excise for the period from 1-9-2022 to 31-12-2024, which was prepared, recommended and submitted by the Committee, is found to be in congruence with the cadre strength ratio, previous seniority lists, recast feeder category seniority list, revised select lists, notional promotion order and also Government Orders passed in this regard and hence is hereby accepted.

In the above circumstances, the Provisional Seniority List of Deputy Commissioners of Excise for the period 1-9-2022 to 31-12-2024 is herewith published. Objections if any, regarding the above seniority list should be submitted to the undersigned with valid documents within 7 days from the date of this order. The objections received after 7 days from the date of this order will not be considered.

MAHIPAL YADAV, IPS,
Excise Commissioner.

To:

The Incumbents

Copy to:

1. The Additional Chief Secretary, Taxes (Excise) Department (with C/L)
2. The Additional Excise Commissioner (Enforcement)
3. The Vigilance Officer, Excise
4. The Joint Excise Commissioners (All)
5. The Deputy Excise Commissioners (All)
6. The Assistant Excise Commissioners (All)
7. The IT Cell, Excise (for publishing in the official website)
8. The Order file/Stock file



Provisional Seniority List of Deputy Commissioners of Excise for the period from 1-9-2022 to 31-12-2024

<i>Sl. No.</i>	<i>Name</i>	<i>PEN</i>	<i>Sl. No. in AEC Seniority List</i>	<i>Date of Birth</i>	<i>Date of entry in Service</i>	<i>Academic Qualification</i>	<i>Test Qualification</i>	<i>Date of regular/ notional promotion to the cadre of Deputy commissioner of excise (Date of Occurrence of Vacancy)</i>	<i>Occurrence of Vacancy</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Sojan Sebastian	184833	18 [2019-21]	25-5-1967	2-5-1998	S.S.L.C.	MoP, Excise Test, A/C Test	1-2-2023	Retirement of Murali Kumar, P. V., Joint Commissioner of Excise
2	Ragesh, T.	207187	21 [2019-21]	28-4-1968	2-5-1998	B.Sc.	MoP, Excise Test, A/C Test	1-3-2023	Retirement of Sivaprasad, M. N., Deputy Commissioner of Excise



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
3	Reinstatement of Nazar, M. M., Deputy commissioner of excise as per G. O. (Rt.) No. 237/2023/TD dated 31-3-2023 (Suspension as per G. O. (Rt.) No. 412/2022/TD dated 24-5-2022)							1-4-2023	Retirement of Babu Varghese, Deputy Commissioner of Excise
4	Sunu, C.	184535	22 [2019-21]	30-5-1969	2-5-1998	B.Sc.	MOP, Excise Test, A/C Test	1-6-2023	Retirement of Ranjith, A. S., Joint Commissioner of Excise
5	Teny Mon, B.	443340	22A [2019-21]	31-5-1968	2-5-1998	S.S.L.C.	MOP, Excise Test, A/C Test	1-6-2023	Retirement of Zulficar, A. R., Joint Commissioner of Excise
6	Shibu, Y.	207693	2 [2021-22]	2-4-1975	5-8-2004	B.A.	MOP, Excise Test, A/C Test	1-6-2023	Retirement of Asok Kumar, T. A., Joint Commissioner of Excise
7	Vacancy kept unassigned, further to the provisional selection of Sri Vinodkumar, S. (PEN 207733), by the DPC(H) dated 19-12-2024, as per note (i) under Rule 28(b)(i)(7) of KS&SSR's							1-6-2023	Retirement of Aleyas, P. V., Joint Commissioner of Excise



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
8	Robert, V.	206228	5 [2021-22]	17-9-1976	5-8-2004	B.Sc.	MOP, Excise Test, A/C Test	1-6-2023	Retirement of Jayapalan, K., Deputy Commissioner of Excise
9	Maju, T. M.	207257	7 [2021-22]	6-12-1976	5-8-2004	B.A.	MOP, Excise Test, A/C Test	1-6-2023	Retirement of Suresh, B., Deputy Commissioner of Excise
10	Sugunan, M.	206744	8 [2021-22]	30-5-1973	5-8-2004	B.A.	MOP, Excise Test, A/C Test	1-6-2023	Retirement of Abu Abraham, Deputy Commissioner of Excise
11	Krishna Kumar, S.	184532	9 [2021-22]	27-5-1970	5-8-2004	B.Sc.	MOP, Excise Test, A/C Test	1-6-2023	Retirement of Sojan Sebastian, Deputy Commissioner of Excise
12	Shanavas, S.	206749	13 [2021-22]	25-5-1968	2-5-1998	S.S.L.C.	MOP, Excise Test, A/C Test	1-11-2023	Retirement of Anil Kumar, K. K., Joint Commissioner of Excise



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13	Suresh Varghese	207730	14 [2021-22]	30-5-1968	2-5-1998	M.Com.	MOP, Excise Test, A/C Test	22-12-2023	Leave Preparatory to Retirement of Prem Krishna, K., Joint Commissioner of Excise
14	Jayaraj, P. K.	207724	20 [2021-22]	6-6-1969	1-12-1998	M.A.	MOP, Excise Test, A/C Test	1-4-2024	Retirement of Pradeep, G., Joint Commissioner of Excise
15	Suresh, K. S.	438413	24 [2021-22]	18-3-1973	1-3-2005	B.A.	MOP, Excise Test, A/C Test	1-4-2024	Retirement of Nazar, M. M., Joint Commissioner of Excise
16	Rajesh, V.	207696	25 [2021-22]	26-3-1977	1-3-2005	B.A.	MOP, Excise Test, A/C Test	1-5-2024	Retirement of Ragesh, T., Deputy Commissioner of Excise
17	Joy Joseph	207504	26 [2021-22]	7-5-1972	1-3-2005	B.Sc.	MOP, Excise Test, A/C Test	1-6-2024	Retirement of Sanu, P. K., Joint Commissioner of Excise



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
18	Naseemudeen, B.	184544	27 [2021-22]	21-5-1974	1-3-2005	B.A.	MOP, Excise Test, A/C Test	1-6-2024	Retirement of Salim, V. A., Joint Commissioner of Excise
19	Subhash, V.	207701	28 [2021-22]	30-5-1975	1-3-2005	B.Sc.	MOP, Excise Test, A/C Test	1-6-2024	Retirement of Augustine Joseph, K., Deputy Commissioner of Excise
20	Naushad, M.	205385	29 [2021-22]	1-5-1970	1-3-2005	B.Sc.	MOP, Excise Test, A/C Test	1-6-2024	Retirement of Teny Mon, B., Deputy Commissioner of Excise
21	Ajay, K. R.	184831	30 [2021-22]	25-4-1978	1-3-2005	B.Sc.	MOP, Excise Test, A/C Test	1-6-2024	Retirement of Shanavas, S., Deputy Commissioner of Excise



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
22	Shibu, P. L.	417927	31 [2021-22]	5-5-1977	1-3-2005	B.Com.	MOP, Excise Test, A/C Test	1-6-2024	Retirement of Suresh Varghese, Deputy Commissioner of Excise
23	Mohan, K. P.	206229	32 [2021-22]	5-3-1974	1-3-2005	B.Com.	MOP, Excise Test, A/C Test	24-12-2024	Creation of a Deputation post of Joint Commissioner of Excise in the Kerala Toddy Industry Development Board, as per G. O. (Ms.) No. 74/2024/Taxes dated 16-11-2024

Excise Commissioner.

