भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क CENTRAL TAX & CENTRAL EXCISE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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GEXCOM/II/(3)/63/2021-Estt ***Date: As E-signed***

Sub: Minutes of the meeting of the Committee constituted for considering the applications for appointment on compassionate grounds - Reg.

Please find enclosed copies of the minutes of the meeting of the Committee held on 24.03.2026 and 27.03.2026 for considering the applications for appointment on compassionate grounds. The same may be uploaded on the website of Thiruvananthapuram Zone - www.cenexcisekochi.gov.in:

Encl: As above

Digitally signed by
Maya Kurian
Date: 15-05-2026
10:58:04

[Maya Kurian]
Deputy Commissioner [P&V]

To

The Superintendent (Systems),
Central Tax and Central Excise,
Hqrs. Kochi.

MINUTES OF THE MEETING OF THE COMMITTEE CONSTITUTED FOR CONSIDERING COMPASSIONATE APPOINTMENT HELD ON 24.03.2026.

A meeting of the Committee constituted for considering the applications for appointment on compassionate grounds was held on 24.03.2026 in the chamber of the Additional Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone, C.R. Building, I.S. Press Road, Kochi-682018.

Members of the Committee

1. Shri. Jomy Jacob, Chairman
   Additional Commissioner,
   O/o the Chief Commissioner of Central Tax,
   Central Excise & Customs, Thiruvananthapuram Zone.

2. Dr. Farah Zachariah, Member
   Joint Commissioner,
   Central Tax & Central Excise, Kochi.

3. Dr. A Venkadesh Babu, Member
   Joint Commissioner,
   Central Tax & Central Excise, Kochi.

2. The appointments on compassionate grounds against Group 'C' posts in Central Government are regulated in terms of the provisions of "Scheme for Compassionate Appointment under Central Government" issued under Department of Personnel & Training O.M. No. 14014/6/1994 Estt.(D) dated 09.10.1998, as amended from time to time and master circular on Scheme of Compassionate Appointment issued vide DoP&T's O.M. F.No. 14014/01/2022-Estt.(D) dated 02.08.2022, and DoP&T's instructions contained in O.M. No.43019/9/2019-Estt(D) dated 23.08.2021 and DoP&T's compilation of FAQ issued vide No. 14014/02/2012-Estt(D) dated 30.05.2013 and 05.09.2016.

3. The objective of the Scheme is to grant appointment on compassionate grounds to a dependent family member of a Government servant who has died while in service or who is retired on medical grounds before attaining the age of 55 years (57 years for erstwhile Group 'D' employees), thereby leaving the family in penury and without any means of sustainable livelihood so as to provide relief to the family of the Government servant. Cases of missing Government servants are also covered under the scheme for compassionate appointment subject to the conditions that a request to grant the benefit of compassionate appointment can be considered only after a lapse of at least 2 years from the date from which the Government servant has been missing, provided that:

(i) an FIR to this effect has been lodged with the Police,

(ii) the missing person is not traceable, and

(iii) the competent authority feels that the case is genuine;

4. Compassionate appointments can be made upto a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' post. The Committee constituted for considering a request for appointment on compassionate grounds should limit its recommendation to appointment on compassionate grounds only in a really deserving case and only if vacancy meant for appointment on compassionate grounds will be available within a year in the concerned administrative Ministry/department/Office, that too within the ceiling of 5% of vacancies falling under DR quota in Group 'C' posts.

5. Ministries/Departments can consider requests for compassionate appointment even where the death or retirement on medical grounds of a Government servant took place long back, say five years or so. While considering such belated requests it should, however, be kept in view that the concept of compassionate appointment is largely related to the need for immediate assistance to the family of the Government servant in order to relieve it from economic distress. The very fact that the family has been able to manage somehow all these years should normally be taken as adequate proof that the family had some dependable means of subsistence.

6. Following factors are to be mandatorily taken into consideration for making compassionate appointments:

a) The family is indigent and deserves immediate assistance for relief from financial destitution; and

b) Applicant for compassionate appointment should be eligible and suitable for the post in all respects under the provisions of the relevant Recruitment Rules.

7. The present Committee was informed that the last appointment on compassionate grounds was made on the basis of the recommendation of the meetings of the Committee held on 12.12.2023 & 04.01.2024.

8. The Committee was further informed that one vacancy in the grade of Havaldar remains unfilled due to the rejection of the claim of Smt. Sujila K.P. for appointment on compassionate grounds, whose case was reviewed in compliance with the direction of the Board vide letter No. A-12012/4/2024-Ad-IIIB Section-CBEC dated 26.09.2024, despite her initial recommendation by the Committee. Hence, this single vacancy in the grade of Havaldar has been carried forward to subsequent years.

9. The Committee was informed that 3 vacancies (including 1 vacancy mentioned in para 8 above) are available for considering Compassionate appointments against 5% of DR quota vacancies in Group 'C' post, the details of which are given below:

Sl. No.	Grade	Year			Total
		2023	2024	2025	
1.	Tax Assistant	0	0	2	**2**
2.	Havaldar	1	0	0	**1**

10. The committee was informed that as per the Recruitment Rules, the age, educational and other qualification prescribed for the posts of Tax Assistant, and Havaldar are as given below:

A. For the post of Tax Assistant:

1.	Age	:	Between 18 and 27 years of age.
2.	Educational and other qualifications	:	(i) Bachelor's Degree from a recognized University or equivalent; and (ii) Possess a speed of not less than 8000 key depressions per hour for data entry work.

B. For the post of Havaldar:

1.	Age	:	Between 18 and 27 years of age.
2.	Educational and other qualification	:	(i) Matriculation or equivalent from any recognised Board
3.	Physical Standard (minimum)	:	<u>For male candidates</u> Height - 157.5 Cms (Relaxable by 5 Cms in the case of Garhwalis, Assamese, Gorkhas and members of the Scheduled Tribes) Chest - 81 Cms (Fully expanded with a minimum expansion of 5 Cms) <u>For female candidates</u> Height – 152 Cms, Weight – 48 Kgs. Height relaxable by 2.5 Cms and weight by 2 kgs in case of Garhwalis, Assamese, Gorkhas and members of the Scheduled Tribes.
4.	Physical test	:	<u>For male candidates</u> Walking - 1600 Meters in 15 minutes. <u>For female candidates</u> Walking - 1 km in 20 minutes.

11. The Committee noted that as per DoP&T's O.M. F.No. 14014/01/2022-Estt.(D) dated 02.08.2022, the upper age limit for compassionate appointment may be relaxed by the competent authority, wherever considered necessary, and the lower age limit shall in no case be relaxed below 18 years of age. The Committee further noted that the authority competent to take a final decision for making compassionate appointment in a case shall be competent to grant relaxation of upper age limit also for making such appointment.

12. As per DoP&T's O.M No.43019/9/2019-Estt.(D) dated 23.08.2021, the Committee may preferably meet once in a year, to consider all fresh requests received in the last calendar year, in addition to pending applications. In case large number of applications are received at different times during the calendar year, the Committee may meet twice or more to consider the applications. The Committee was informed that a total of 61 applications (comprising 54 old cases and 7 fresh cases) were available for consideration upto 31.12.2025. Out of these, 1 application was withdrawn, leaving 60 applications for consideration under the Scheme. Further, as a considerable time has elapsed since the receipt of the earlier applications, all 54 old applicants proposed to be considered by the present Committee were requested to intimate any change or update, if any, in the details furnished in their earlier applications for compassionate appointment. It was clearly stipulated that failure to submit the required details or confirmation within the prescribed date would result in non-consideration of their candidature by the Committee for compassionate appointment. The majority of applicants have furnished the required updated details within the prescribed time. The following 10 applicants have failed to comply with the directions contained in the letter dated 05.08.2025 and reminder dated 20.08.2025.

Sl. No.	Name of the applicant S/Shri./Smt./Kum.	Unique Application Registration Number
1.	Akza M. Jacob, D/o Late Jacob Mathew, Inspector	07/2022
2.	Renjana C.S., D/o Late G. Sreedevi, DOS	10/2022
3.	Shabeena P., D/o Late P. Sivadasan, Senior Tax Assistant	11/2022
4.	Shri. Binoy J., S/o late L. Jyothiprabha, Supervisor (Communication) / Now, Bijoy Jyothi, Brother of Shri. Binoy J.	15/2022
5.	A.K. Arjun, S/o Late A.K. Gopinarayanan, Superintendent	23/2022

6.	Maya C.P., Sister of Late C.P. Prasanth, Superintendent	43/2022
7.	Dr. Joseph Jose, S/o Late Dr. P.V. Jose, Superintendent	50/2022
8.	S.Vignesh S/o Late C R Sakthivel, Asst. Director Marine	55/2022
9.	Harilal T.S., S/o late T.B. Sasivan, Head Havaldar	60/2022
10.	Abhilash Ramesh, S/o Late Shri. M.R. Ramesh, Supervisor (Comn.)	68/2022

In view of the above, the Committee decided that only those applicants whose applications are complete in all respects and who have complied with the directions of the letter dated 05.08.2025 and reminder dated 20.08.2025 be included in the present round of consideration. Out of the above mentioned 10 non-compliant applicants, the cases of the applicants mentioned at Sl. Nos. 4 and 9 are examined separately in the subsequent paragraphs. The applications of the remaining 8 non-compliant applicants are, therefore, excluded from the current round of consideration, without prejudice to their eligibility for consideration in future, subject to compliance with prescribed requirements.

13(1). The Committee noted that in order to bring in transparency and objectivity in dealing with claims for compassionate appointment, CBIC, New Delhi vide letter F.No.A.12012/52/2018-Ad.III.B dated 15.05.2019 (as amended vide F.No.A.12012/8/2020-Ad.III.B dated 14.12.2020) has formulated point based merit system for assessing the comparative merit of the applicants for compassionate appointment. As per letter F.No.A.12012/52/2018-Ad.III.B dated 28.10.2021, CBIC has informed that DoP&T vide OM No.43019/9/2019-Estt(D) dated 23.08.2021 has endorsed the CBIC point based merit system devised for processing the claims for compassionate appointment. As per DoP&T's OM No.43019/9/2019-Estt(D) dated 23.08.2021, every valid application shall be assessed strictly on the basis of the point based merit system formulated by the concerned administrative Ministry/Department. The Committee should make its recommendation for appointment on compassionate ground as per the total points obtained by each Applicant, under the applicable point based merit system. In terms of CBIC's letter F.No.A.12012/52/2018-Ad.III.B dated 15.05.2019 (as amended vide F.No.A.12012/8/2020-Ad.III.B dated 14.12.2020), the criteria for allocation of points were to be based on the following parameters:

1. Family Pension (basic excluding DA & Allowances);
2. Terminal benefits i.e. Lump sum amount by the family on death of Government servant (i.e. DCR Gratuity, GPF/PPF account balance,

LIC/PLI, CGEIGS, Leave encashment, etc.)/ Lump sum amount under NPS etc.;

3. Annual income of earning members & income from property;
4. Movable/Immovable Property;
5. Left over service of deceased
6. No. of Dependents i.e., Mother or Father, Spouse (House Wife) only;
7. No. of dependent married/unmarried/widowed/divorced daughters of deceased Government Servant;
8. No. of dependent minor children of deceased Government Servant OR dependent sister(s)/ Brother(s) of an unmarried deceased Government Servant;
9. No. of unmarried major son (upto 25 years of age) and dependent major son i.e, physically and mentally challenged (without age limit);
10. In addition to the above, cases where the wife of deceased official has applied for compassionate appointment for herself, she shall get 15 additional points as grace points. She will be in line with the general principal that the widow needs to be given preference for compassionate appointment.

13(2). Further, it has been decided vide Board's letter F.No.A.12012/8/2020-Ad.III.B dated 14.12.2020 that the tie breaking factor can be ***per dependent available income*** i.e. total of first three financial parameters prescribed in SOP (Pension-annualised, total terminal benefits and annual income of earning members and income from property) divided by total number of dependants (spouse, parents, dependent married/unmarried/ widowed/ divorced daughters, dependent minor children of deceased Government Servant OR dependent sister(s)/brother(s) of an unmarried deceased Government Servant, unmarried major son below 25 years & dependant major sons who are physically/mentally challenged). The lesser the ***per dependent available income, the higher the rank amongst the applicants whose scores had a tie.***

13(3). In case of tie even after applying the factor of per dependent available income, then the left-over service of Government Servant can be considered. Applicants related to Government servant with higher left-over service would be considered over the one with lesser left-over service. In case of tie even then, the next factor can be No. of physically/ mentally challenged dependents & unmarried/ divorced daughter(s). In case of tie even then, the next factor can be age of the applicant, with elder applicants given preference.

14. The Committee at length deliberated on the details of the applicants and considered the clarifications/instructions issued from time to time, by the DoP&T and CBIC and all the relevant criteria as mentioned at para 13 above along with other relevant provisions of the Recruitment Rules. The Committee, after examining the details of all the applicants, decided to reject the following 6 cases for the reasons shown against their names:

Sl. No.	Name of the applicant S/Shri./Smt./Kum.	Unique Application Registration Number	Recommendation of the Committee
1.	Shri. Binoy J., S/o late L. Jyothiprabha, Supervisor (Communication) / Now, Shri. Bijoy Jyothi, Brother of Shri. Binoy J.	15/2022	The Committee noted that as per DoP&T's Master Circular on Scheme of Compassionate Appointment issued vide O.M. No. 14014/01/2022-Estt.(D) dated 02.08.2022, a "Dependent Family Member" means the spouse; or son (including adopted son); or daughter (including adopted daughter); or brother or sister (in the case of unmarried Government servant) who was **wholly dependent on the Government servant** at the time of his death in harness or retirement on medical grounds, as the case may be. The Committee observed that the wife of the deceased Government servant was employed as a teacher in SNVHS, Paravoor and was an earning member at the relevant time. Therefore, the applicant did not meet the criterion of being wholly dependent on the Government servant at the time of the death of the Government servant on 22.09.2003 and was, therefore, not eligible for consideration for appointment on compassionate grounds. The applicant, accordingly, does not fulfil the eligibility criterion under the Scheme. In view of the above, the Committee decided not to recommend the applicant for appointment on compassionate grounds and, accordingly, rejected the application. As the applicant does not fulfil the

			eligibility criterion under the Scheme, the case will not be considered in subsequent vacancy years.
2.	Ms. Aleena P.S., D/o late P.J.Sebi, Superintendent	35/2022	The Committee noted that as per DoP&T's Master Circular on Scheme of Compassionate Appointment issued vide O.M. No. 14014/01/2022-Estt.(D) dated 02.08.2022, a "Dependent Family Member" means the spouse; or son (including adopted son); or daughter (including adopted daughter); or brother or sister (in the case of unmarried Government servant) who was **wholly dependent on the Government servant** at the time of his death in harness or retirement on medical grounds, as the case may be. The Committee observed that the wife of the deceased Government servant was employed as High School Assistant (Aided School) and was an earning member at the relevant time. Therefore, the applicant did not meet the criterion of being wholly dependent on the Government servant at the time of the death of the Government servant on 19.06.2012 and was, therefore, not eligible for consideration for appointment on compassionate grounds. The applicant, accordingly, does not fulfil the eligibility criterion under the Scheme. In view of the above, the Committee decided not to recommend the applicant for appointment on compassionate grounds and, accordingly, rejected the application. As the

			applicant does not fulfil the eligibility criterion under the Scheme, the case will not be considered in subsequent vacancy years.
3.	Shri. Harilal T.S., S/o late T.B. Sasivan, Head Havaldar	60/2022	The Committee noted that as per DoP&T's Master Circular on Scheme of Compassionate Appointment issued vide O.M. No. 14014/01/2022-Estt.(D) dated 02.08.2022, a "Dependent Family Member" means the spouse; or son (including adopted son); or daughter (including adopted daughter); or brother or sister (in the case of unmarried Government servant) who was **wholly dependent on the Government servant** at the time of his death in harness or retirement on medical grounds, as the case may be. The Committee observed that the wife of the deceased Government servant was employed as LDC in AEO Office and was an earning member at the relevant time. Therefore, the applicant did not meet the criterion of being wholly dependent on the Government servant at the time of the death of the Government servant on 08.03.2018 and was, therefore, not eligible for consideration for appointment on compassionate grounds. The applicant, accordingly, does not fulfil the eligibility criterion under the Scheme. In view of the above, the Committee decided not to recommend the applicant for appointment on compassionate grounds and, accordingly, rejected the application. As the applicant does not fulfil the

			eligibility criterion under the Scheme, the case will not be considered in subsequent vacancy years.
4.	Aparna Nair S., D/o late Shri. T. Anil Kumar, Superintendent	64/2022	The Committee noted that as per DoP&T's Master Circular on Scheme of Compassionate Appointment issued vide O.M. No. 14014/01/2022-Estt.(D) dated 02.08.2022, a "Dependent Family Member" means the spouse; or son (including adopted son); or daughter (including adopted daughter); or brother or sister (in the case of unmarried Government servant) who was **wholly dependent on the Government servant** at the time of his death in harness or retirement on medical grounds, as the case may be. The Committee observed that the wife of the deceased Government servant was employed as H.S.S.T at MVHSS, Arumanoor, Poovar and was an earning member at the relevant time. Therefore, the applicant did not meet the criterion of being wholly dependent on the Government servant at the time of the death of the Government servant on 15.12.2016 and was, therefore, not eligible for consideration for appointment on compassionate grounds. The applicant, accordingly, does not fulfil the eligibility criterion under the Scheme. In view of the above, the Committee decided not to recommend the applicant for appointment on compassionate grounds and, accordingly, rejected the application. As the applicant does not fulfil the eligibility criterion under the

			Scheme, the case will not be considered in subsequent vacancy years.
5.	Anjana A S, D/o Late Smt. Anitha Vasu, Superintendent	1/2023	The Committee noted that as per DoP&T's Master Circular on Scheme of Compassionate Appointment issued vide O.M. No. 14014/01/2022-Estt.(D) dated 02.08.2022, a "Dependent Family Member" means the spouse; or son (including adopted son); or daughter (including adopted daughter); or brother or sister (in the case of unmarried Government servant) who was **wholly dependent on the Government servant** at the time of his death in harness or retirement on medical grounds, as the case may be. The Committee observed that the Husband of the deceased Government servant was employed as Deputy Wharf Superintendent at Cochin Port Trust and was an earning member at the relevant time. Therefore, the applicant did not meet the criterion of being wholly dependent on the Government servant at the time of the death of the Government servant on 12.04.2023 and was, therefore, not eligible for consideration for appointment on compassionate grounds. The applicant, accordingly, does not fulfil the eligibility criterion under the Scheme. In view of the above, the Committee decided not to recommend the applicant for appointment on compassionate grounds and, accordingly, rejected the application. As the applicant does not fulfil the eligibility criterion under the

			Scheme, the case will not be considered in subsequent vacancy years.
6.	Kum. Gopika E.G., D/o Late Shri. Gopakumar E.K., Assistant Commissioner	4/2025	The Committee noted that as per DoP&T's Master Circular on Scheme of Compassionate Appointment issued vide O.M. No. 14014/01/2022-Estt.(D) dated 02.08.2022, a "Dependent Family Member" means the spouse; or son (including adopted son); or daughter (including adopted daughter); or brother or sister (in the case of unmarried Government servant) who was **wholly dependent on the Government servant** at the time of his death in harness or retirement on medical grounds, as the case may be. The Committee observed that the wife of the deceased Government servant was employed as Senior Clerk in Block Development Office, Pazhayannur, under the Government of Kerala (she has applied for Voluntary Retirement from Service) and was an earning member at the relevant time. Therefore, the applicant did not meet the criterion of being wholly dependent on the Government servant at the time of the death of the Government servant on 11.11.2025 and was, therefore, not eligible for consideration for appointment on compassionate grounds. The applicant, accordingly, does not fulfil the eligibility criterion under the Scheme. In view of the above, the Committee decided not to recommend the applicant for appointment on compassionate grounds and, accordingly,

			rejected the application. As the applicant does not fulfil the eligibility criterion under the Scheme, the case will not be considered in subsequent vacancy years.

15. The details of the remaining 46 applicants to be considered for appointment on compassionate grounds, including the verification reports, were tabulated and attached to this minutes as 'Annexure-I'. The candidates were graded according to the point based merit system formulated by the CBIC, New Delhi vide letter F.No.A.12012/52/2018-Ad.III.B dated 15.05.2019 (as amended vide F.No.A.12012/8/2020-Ad.III.B dated 14.12.2020). The details of points awarded to each applicant against the parameters mentioned at para 13 above along with total merit points earned by the applicant were as given below:

Sl. No.	Name of applicant (S/Shri./ Smt./ Kum.)	Unique Application Registration Number	Points awarded against the parameters mentioned at Sl. Nos. 1 to 10 in para 13 above										Total points scored
			1	2	3	4	5	6	7	8	9	10	
1.	Binu K Babu	1/2022	16	9	0	0	4	5	0	0	0	0	**34**
2.	Joshykutty M Thomas	2/2022	20	8	0	0	2	0	5	0	0	0	**35**
3.	Shanoj Babu M.C.	4/2022	20	0	8	0	1	0	5	0	0	0	**34**
4.	Vishnu S. Sankar	5/2022	14	0	6	4	4	5	0	0	0	0	**33**
5.	C. Priyanka	6/2022	14	0	0	0	2	5	5	0	0	0	**26**
6.	Sandeep S.	9/2022	12	0	10	0	5	5	0	0	0	0	**32**
7.	Sooraj K.G.	12/2022	20	9	8	4	3	5	0	0	0	0	**49**
8.	Vineesh T V	14/2022	20	9	0	2	3	5	0	0	0	0	**39**
9.	Dhananjayan B.K.	16/2022	20	5	0	0	3	5	0	0	0	0	**33**
10.	Amal John	19/2022	16	0	6	4	2	5	0	0	0	0	**33**
11.	Lakshmi R.	20/2022	16	3	0	0	4	5	10	0	0	0	**38**
12.	V. Prajith	21/2022	18	10	0	0	3	5	0	0	0	0	**36**
13.	Ashly Ninan	22/2022	20	4	0	0	3	0	0	0	0	0	**27**
14.	Gopal Raj Naidu	25/2022	14	0	0	0	6	5	0	0	0	0	**25**
15.	Sabareesh P.S.	26/2022	20	6	6	0	2	5	5	0	0	0	**44**
16.	Rajesh N.K.	27/2022	20	6	10	0	1	5	0	0	0	0	**42**

17.	Sarath Raj E.	28/2022	20	1	6	2	1	10	0	0	0	0	**40**
18.	Tharun Kumar E.	29/2022	20	3	0	4	2	0	0	0	0	0	**29**
19.	Nithin Kumar N.P.	34/2022	18	7	0	0	5	5	5	0	0	0	**40**
20.	Ragesh Sasidharan	36/2022	20	5	0	0	1	5	0	0	0	0	**31**
21.	Sharath Venugopal	37/2022	10	0	8	0	2	5	0	0	0	0	**25**
22.	Neeba P. Mathew	38/2022	16	0	0	2	1	5	5	0	0	0	**29**
23.	Suvishna K.	39/2022	20	0	10	0	1	5	5	0	0	0	**41**
24.	Sonia Susan Chandy	40/2022	8	0	10	10	2	0	0	0	0	0	**30**
25.	Syed Zafar Ibrahim U.	41/2022	18	0	0	4	1	5	0	0	0	0	**28**
26.	Noufal B.S.	42/2022	20	5	0	0	7	5	0	0	0	0	**37**
27.	Adarsh P.	46/2022	20	0	0	0	6	5	5	0	0	0	**36**
28.	Kelvin Jose	48/2022	14	9	0	0	3	5	0	0	0	0	**31**
29.	Sreejith K.K.	51/2022	16	0	0	2	2	5	5	0	0	0	**30**
30.	Jilu Joy	52/2022	12	8	0	0	1	5	5	0	0	0	**31**
31.	Sreenath P.	54/2022	12	0	0	0	3	5	0	0	0	0	**20**
32.	Muhammed Nihal P.	56/2022	12	2	10	0	1	5	10	0	0	0	**40**
33.	Kavya Sasidharan	58/2022	14	1	0	0	3	5	5	0	0	0	**28**
34.	Josna Joseph	59/2022	6	0	10	0	3	0	10	0	0	0	**29**
35.	Hareesh Kumar A.	61/2022	14	0	6	0	1	5	0	0	0	0	**26**
36.	Vignesh T.V.	63/2022	16	9	0	0	7	5	0	0	5	0	**42**
37.	Gerald K. Dominic	66/2022	6	0	10	0	2	5	5	0	0	0	**28**
38.	Krishna Ashok	67/2022	14	7	10	6	4	5	10	0	0	0	**56**
39.	Deva Devan S.	69/2022	6	0	0	0	2	5	5	0	3	0	**21**
40.	P.M. Ananthapad-manabhan	70/2022	6	0	10	2	4	5	0	5	3	0	**35**
41.	Manuel Monson	71/2022	6	5	10	10	4	5	5	0	3	0	**48**
42.	Ajithkumar V R	1/2024	20	10	8	8	3	5	0	0	0	0	**54**
43.	Jagannathan D.	2/2024	18	10	8	8	3	5	0	0	0	0	**52**
44.	Adarsh K P	1/2025	12	0	10	2	1	5	5	0	0	0	**35**

45.	Ryan Emilio Rozario	2/2025	12	2	10	0	1	5	0	0	3	0	**33**
46.	Harikrishna P	3/2025	6	0	0	0	2	5	0	0	0	0	**13**

The Committee noted that the above applicants are not arranged in the order of merit and that recommendations are to be made post-wise, based on the relative merit points obtained by the applicants, subject to availability of vacancies and fulfilment of the prescribed educational qualifications and other requirements as per the relevant Recruitment Rules.

16. The Committee, in accordance with the applicable instructions, proceeded to evaluate the merit points of the eligible applicants. The Committee ensured that every valid application was assessed strictly on the basis of the point-based merit system formulated by the CBIC. Accordingly, the Committee decided to make its recommendations for appointment on compassionate grounds based on the total merit points obtained by each applicant, duly taking into account the relative merit position, availability of vacancies, and the requisite educational qualifications/skill requirements prescribed in the relevant Recruitment Rules for the respective posts.

17. The Committee, after due consideration of the relative merit points obtained by the applicants, the parameters prescribed under the point-based merit system, and the overall circumstances relevant to the Scheme for Compassionate Appointment, proceeded to identify the applicants to be recommended for appointment against the available vacancies, subject to fulfilment of the prescribed eligibility conditions as per the relevant Recruitment Rules.

18. Upon evaluation of the merit points, Kum. Krishna Ashok (Sl. No. 38) secured the highest overall merit points of 56. As the candidate possesses the Plus Two qualification, the Committee recommended her against the single available vacancy for the post of Havaldar.

19. The Committee further observed that Shri. Ajithkumar V.R. (Sl. No. 42), Shri. Jagannathan D. (Sl. No. 43), Shri Sooraj K.G. (Sl. No. 7), and Manuel Monson (Sl. No. 41) secured merit points of 54, 52, 49, and 48 respectively. However, as the single vacancy of Havaldar stands exhausted by the applicant securing the highest merit points, and these applicants do not possess the Bachelor's Degree prescribed in the relevant Recruitment Rules for the post of Tax Assistant, they are not eligible for consideration against the available vacancies of Tax Assistant.

20. The Committee further examined the remaining applicants in order of merit. Shri. Sabareesh P.S. (Sl. No. 15), having secured 44 merit points and possessing the requisite Bachelor's Degree qualification, was considered eligible and recommended against one of the available vacancies for the post of Tax Assistant.

21. The Committee observed that Shri. Rajesh N.K. (Sl. No. 16) and Shri. Vignesh T.V. (Sl. No. 36), who secured 42 merit points each, do not possess the Bachelor's Degree prescribed in the relevant Recruitment Rules for the post of Tax Assistant and are, therefore, not eligible for consideration against the said post.

22. The Committee further considered the applicants possessing the requisite Degree qualification for the post of Tax Assistant. Among such applicants, Smt. Suvishna K. (Sl. No. 23) secured the highest merit points with 41. Accordingly, the Committee recommended her against the remaining vacancy for the post of Tax Assistant.

23. Consequent to the above deliberations regarding relative merit points, educational qualifications prescribed for the relevant posts, and availability of vacancies, the Committee recommended the following applicants for appointment on compassionate grounds against the available vacancies, subject to fulfilment of eligibility conditions and suitability for the post in all respects, in accordance with the relevant Recruitment Rules:

Sl. No.	Name of the candidate S/Shri./Smt./Kum.	Date of birth	Educational qualification	Post	Points scored
1.	Krishna Ashok	08.09.2007	Plus Two	Havaldar	56
2.	Sabareesh P.S.	11.02.1989	B.Com.	Tax Assistant	44
3.	Suvishna K.	05.07.1995	B.Com.	Tax Assistant	41

24. The Committee noted that, as per the relevant Recruitment Rules, appointment to the post of Havaldar is subject to qualifying a mandatory Physical Test, and appointment to the post of Tax Assistant is subject to qualifying a Data Entry Speed Test.

25. The Committee, therefore, decided to recommend conducting the Physical Test in respect of Kum. Krishna Ashok and the Data Entry Speed Test in respect of Shri. Sabareesh P.S. and Smt. Suvishna K. by the Head of the Department to assess their eligibility in accordance with the relevant Recruitment Rules.

26. The Committee decided to reconvene after completion of the aforesaid tests to consider the results and to finalize its recommendations for appointment on compassionate grounds.

24/03/2026

(JOMY JACOB)
CHAIRMAN

04/03/26

(FARAH ZACHARIAH)
MEMBER

(A VENKADESH BABU)
MEMBER

MINUTES OF THE MEETING OF THE COMMITTEE CONSTITUTED FOR CONSIDERING COMPASSIONATE APPOINTMENT HELD ON 27.03.2026.

A meeting of the Committee constituted for considering the applications for appointment on compassionate grounds was held on 27.03.2026 in the chamber of the Additional Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone, C.R. Building, I.S. Press Road, Kochi-682018.

Members of the Committee

1.	Shri. Jomy Jacob, Additional Commissioner, O/o the Chief Commissioner of Central Tax, Central Excise & Customs, Thiruvananthapuram Zone.	Chairman
2.	Dr. Farah Zachariah, Joint Commissioner, Central Tax & Central Excise, Kochi.	Member
3.	Dr. A Venkadesh Babu, Joint Commissioner, Central Tax & Central Excise, Kochi.	Member

2. The Committee convened to peruse the results of the mandatory Physical Test and Data Entry Speed Test, and to finalize its recommendations for appointment on compassionate grounds, in continuation of the decisions taken in its previous meeting held on 24.03.2026.

3. The Committee noted that in its meeting held on 24.03.2026, it had recommended three applicants against the available 5% DR quota vacancies (1 for the post of Havaldar and 2 for the post of Tax Assistant), subject to their qualifying the mandatory tests prescribed in the relevant Recruitment Rules. Specifically, Kum. Krishna Ashok was recommended for the post of Havaldar subject to qualifying the Physical Test, while Shri. Sabareesh P.S. and Smt. Suvishna K. were recommended for the post of Tax Assistant subject to qualifying the Data Entry Speed Test.

4. The Committee perused the results of the data entry speed test conducted on 27.03.2026 by the Government Commercial Institute, Kaloor, and noted that Shri. Sabareesh P.S. and Smt. Suvishna K. have qualified the said test.

5. The Committee further noted that Kum. Krishna Ashok appeared for the physical test prescribed for the post of Havaldar on 27.03.2026 and has qualified the same.

6. In view of the applicants having qualified the prescribed Physical Test and Data Entry Speed Test, and in continuation of the recommendations made in the

meeting held on 24.03.2026, the Committee decided to recommend the following applicants for appointment on compassionate grounds to the posts mentioned against their names:

Sl. No.	Name of the applicant S/Shri./Kum.	Date of birth	Points awarded by the Committee held on 24.03.2026	Recommended Post	Remarks
1.	Krishna Ashok	08.09.2007	56	Havaldar	
2.	Sabareesh P.S.	11.02.1989	44	Tax Assistant	*Subject to approval of relaxation of upper age limit by the competent authority.*
3.	Suvishna K.	05.07.1995	41	Tax Assistant	*Subject to approval of relaxation of upper age limit by the competent authority.*

7. The Committee noted that as per DoP&T's O.M. F.No. 14014/01/2022-Estt.(D) dated 02.08.2022, the upper age limit for compassionate appointment may be relaxed by the competent authority, wherever considered necessary, and the lower age limit shall in no case be relaxed below 18 years of age. The Committee further noted that the authority competent to take a final decision for making compassionate appointment in a case shall be competent to grant relaxation of upper age limit also for making such appointment. The Committee observed that relaxation of upper age limit would be required in respect of applicants at Sl. Nos. 2 and 3 above and recommended that the same may be considered by the competent authority in accordance with the extant instructions.

(JOMY JACOB)
CHAIRMAN

(FARAH ZACHARIAH)
MEMBER

(A VENKADESH BABU)
MEMBER