

**CENTRAL ADMINISTRATIVE TRIBUNAL
LUCKNOW BENCH
LUCKNOW**

**Original Application No. 622/2019
This the 12th day of December, 2019**

Hon'ble Ms. Jasmine Ahmed, Member - J

1. Bachan Deo Mishra aged about 67 years, Son of Late Shri Baidik Mishra, Resident of- E1/ 898 Sector . N, LDA Colony, Kanpur Raod, Lucknow.
2. Manish Dwivedi, aged about 52 years, Son of Shri C.P. Dwevedi, Resident of- C . 29, Sector- I, Aliganj, Lucknow.
3. Vinita Baranwal, aged about 53 years, Son of Shri Devta Prasad, Resident of- 21, Awadh Vihar Colony, Sec . 14, Munsipulia, Lucknow.
4. Lavkesh Verma, aged about 54 years, Son of Shri Raguraj, Resident of- M . 61 Keshavpuram, Kanpur.
5. Anand Narayan, aged about 49 years, Son of Late Shri Devi Deen, Resident of- MG 83, Sec . C, Aliganj, Lucknow.
6. Ajay Srivastava, aged about 54 years, Son of Late Shri S.P. Srivastava, Resident of- 117/ 315 . A, Block . N, Raniganj, Kakadeo, Kanpur.
7. Manoj Kumar Mishra, aged about 47 years, Son of Shri Vasu Deo Mishra, Resident of- 404 Anand Kunj, 117/ M/ 04 Kakadeo, Kanpur.
8. P.K. Das, aged about 57 years, Son of Shri Deepak Kumar Das, Resident of- A . 2/ 7 Sector . L, LDA Colony, Lucknow.
9. Shailendra Kumar Shukla, aged about 52 years, Son of Shri S. N. Shukla, Resident of- 127/ 885 (W-1), Saket Nagar, Kanpur.
10. Sharad Kamal, aged about 52 years, Son of Shri Gopal Krishna Srivastava, Resident of- 4/ 244, Jankipuram Extension, Lucknow.
11. Soumitra Bhattacharjee, aged about 55 years, Son of Late Shri Sailesh Chandra Bhattacharya, Resident of- D - 61/ 24 . B -1, Siddhgiribagh, Varanasi, Lucknow.
12. Kamlesh Kumar, aged about 48 years, Son of Shri Aushan, Resident of- C-2/ 178, Sector . O, Mansarover, Lucknow.
13. Manoj Kumar Saxena, aged about 54 years, Son of Late Shri C.B.L. Saxena, Resident of- H. No. C -10, Sector . 14, Shivaji Puram, Lucknow.
14. Suman Pandey, aged about 57 years, Wife of Late Shri P.P. Pandey, Resident of- C-2/170, Vishal Khand, Gomti Nagar, Lucknow.

15. Ashish Kumar, aged about 51 years, Son of Shri Vimal Kant, Resident of- D-603, Amarpali Awadh Apartment, 238, Faizabad Road, Lucknow.
16. Rajesh Kumar Singh, aged about 52 years, Son of Late Shri Ram Raj Singh, Resident of- 5/1055 Viram Khand, Gomti Nagar, Lucknow.
17. Pramod Kumar Misra, aged about 51 years, Son of Late Shri R.C. Mishra, Resident of- 01/17 Virat Khand, Gomti Nagar, Lucknow.
18. Gopal Krishna Shukla, aged about 49 years, Son of Late Shri Suresh Narain Shukla, Resident of- F. No. 303, Anand Apartment, B . 980, Sector A, Mahanagar, Lucknow.
19. Amar Singh, aged about 46 years, Son of Late Shri Lal Singh, Resident of- E-6, Income Tax Colony, Wazir Hasan Road, Lucknow.
20. Deep Kumar Srivastava, aged about 53 years, Son of Late Shri J.N.P. Srivastava, Resident of- 643 N/ 89 Nayak Nagar, Sitapur Road, Lucknow.
21. Ravi Kumar Srivastava, aged about 41 years, Son of Shri Dinesh Lal, Resident of- B- 15/ 54 C, Shivaji puram, Indra Nagar, Lucknow.
22. Umesh Kumar Shukla, aged about 53 years, Son of Shri Bramha Kishore Shukla, Resident of- 117/ N/ 86 A, Raniganj, Kakadeo, Kanpur.
23. Krishna Kumar Kushwaha, aged about 39 years, Son of Shri Ram Prasad Kushwaha, Resident of- Balaji Enclave, Near Shiv Mandir, IIM Road, Lucknow.
24. Mahmood Ansari, aged about 59 years, Son of Late Shri Nabi Rasool Ansari, Resident of- 303, B, Wazirabad Colony, Gorakhnath, Gorakhpur.
25. Alok Kumar Srivastava, aged about 50 years, Son of Shri Satish Chandra, Resident of- E . 7 Income Tax Colony, Wazir Hasan Road, Lucknow.
26. Dharmendra Singh Sachan, aged about 50 years, Son of Shri Basudeo Sachan, Resident of- 5 Heera Lal Nagar, Sarojini Nagar, Lucknow.
27. Arun Kumar Singh, aged about 53 years, Son of Shri S.C. Lal, Resident of- 99, Vaishali Enclave, Indra Nagar, Lucknow.
28. Bhoj Raj, aged about 52 years, Son of Late Shri Balak Ram, Resident of- A-2/780, Gaur Homes, E . Block Govind puram, Gaziabad.
29. Sunil Kumar Tewari, aged about 54 years, Son of Shri Brahm Dutt Tewari, Resident of- C -14 Eldeco Manson, Shivli Road Kalyanpur, Kanpur.
30. Manoj Kumar Jain, aged about 54 years, Son of Late Shri M.L. Jain, Resident of- Flat No. 501, Tulip A, Omex Residency . 1, Lucknow.

31. Pradeep Kumar Tripathi, aged about 49 years, Son of Shri S.R. Tripathi, Resident of- Flat No. U 202, Satluj Apartment, Gomti Nagar Extension, Lucknow.
32. Santosh Tiwari, aged about 51 years, Son of Late Shri B.C. Tiwari, Resident of- Flat No. G -102, Betwa Apartment, Gomti Nagar Extension, Lucknow.
33. Shalabh Goel, aged about 55 years, Son of Shri Satya Prakash Gupta, C/o . Shri R.K. Singh, 5/1055 Viram Khand . 5, Gomti Nagar, Lucknow.
34. Rajesh Kumar Srivastava, aged about 40 years, Son of Shri Shiv Kumar Srivastava, Resident of- 402, Rahat Apartment, 60 . B, Prag Narain Road, Lucknow.
35. Surendra Kumar Singh Chauhan, aged about 52 years, Son of Late Shri Raghuraj Singh Chauhan, Resident of- 569 Ka/ 100, Sneh Nagar, Alambagh, Lucknow.
36. Ram Narayan, aged about 56 years, Son of Late Shri Fakire Lal, Resident of- F -1204, Betwa Apartment, Gomti Nagar Extension, Lucknow.
37. Chandra Pati Pandey, aged about 63 years, Son of Late Shri Ganga Dhar Pandey, Resident of- 42, Bajrang Nagar, Kanpur Road, Manas Nagar, Lucknow.
38. Afi Siddiqui, aged about 53 years, Son of Late Shri M.S. Siddiqui, Resident of- 68, Shama Mazil, Vikas Nagar Extension, Lucknow.
39. Sunil Kumar Srivastava, aged about 51 years, Son of Late Shri Harish Chandra Lal Srivastava, Resident of- IIM Road, Behind Maharshi Universtiy, Lucknow..

..... Applicants
By Advocate: Sri Praveen Kumar

VERSUS

1. UNION OF INDIA, through the Secretary Revenue, Ministry of Finance, Government of India, Department of Revenue, New Delhi.
2. The Chairman, Central Board of Indirect Taxes & Customs, Ministry of Finance, North Block, New Delhi-110001.
3. The Principal Chief Commissioner, (Cadre Controlling Authority), Central Goods And Services Tax and Central Excise, Lucknow Zone 7-A, Ashok Marg, Lucknow.
4. The Commissioner, CGST & Central Excise, 7A, Ashok Marg, Lucknow.

5. The Commissioner CGST & Central Excise, 117/ 7, Sarvodaya Nagar, Kanpur.
6. The Commissioner, Customs (Prev.) Commissionerate, Hall No.3, 5th & 11th Floor, Kendriya Bhawan, Sector-H, Aliganj, Lucknow.
7. The Additional Director General, Directorate General of Revenue Intelligence, 2/ 31, Vishal Khand, Gomti Nagar, Lucknow.
8. The Commissioner (Appeals), Customs, CGST & Central Excise, 3/194, Vishal Khand, Gomti Nagar, Lucknow.
9. The Commissioner, CGST, Central Excise & Service Tax Audit Commissionerate, 7, Havelok Road, Lucknow.

..... Respondents

By Advocate: Sri Shobhit Saxena

ORDER (ORAL)

Learned counsel for the applicant states that this matter is completely covered by the order of this Tribunal passed in O.A No. 545/2018 wherein a direction was given to the respondents which is quoted as under:

- “3. Accordingly, we direct the respondents/competent authority to consider and decide the pending representation of the applicants dated 26.6.2018, contained in Annexure no. 7 in the light of order passed by Principal Bench in O.A Nos. 1982 of 2018 and 2240 of 2018 and if it is found that the applicants, herein, are similarly situated persons with the applicants of the cited O.As, the similar benefit be also extended to them as per their own merit. The aforesaid exercise shall be carried out within a period of three months from the date of receipt of certified copy of this order and the order so passed shall be communicated to the applicant.*
- 4. With the above directions, the O.A stands disposed of. There shall be no order as to costs.”*
2. Learned counsel for the applicants states that the applicants herein are completely covered and similarly situated persons with the applicants of O.A No. 545/2018 so the O.A can be disposed of in the light of the order passed in O.A No. 545/2018.
3. Learned counsel for the respondents objected to the contentions of the counsel for the applicants and states that the applicants at SI Nos. 4, 6, 7, 9, 22, 24, 28 and 29 do not come under the jurisdiction of this Bench and states that accordingly the O.A is not maintainable to which the counsel for the applicant states that he is not pressing any relief for

these applicants through this O.A and the instant O.A can be disposed of in the light of order passed in O.A No. 545/2018 for the rest of the applicants herein, to which the counsel for the respondents agrees.

4. Taking into consideration the statement made by the counsel for the applicants, O.A is disposed of in the light of order passed in O.A No. 545/2018 except for the applicants mentioned herein above.

5. Respondents are directed to decide the pending representation of the applicants, collectively contained in Annexure no. 7 in the light of order passed by Principal Bench in O.A Nos. 1982 of 2018 and 2240 of 2018 and if it is found that the applicants, herein, are similarly situated persons with the applicants of the cited O.As, the similar benefit be also extended to them as per their own merit. The aforesaid exercise shall be carried out within a period of three months from the date of receipt of certified copy of this order and the order so passed shall be communicated to the applicant.

6. Liberty is granted to the rest of the applicants herein whose case has not been pressed through this Court for taking appropriate legal course.

7. With the above directions, the O.A stands disposed of. There shall be no order as to costs.

(Jasmine Ahmed
Member (J)

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