

**CENTRAL ADMINISTRATIVE TRIBUNAL  
AHMEDABAD BENCH, AHMEDABAD.**

**OA No.301/2020 with MA No.282/2020**

**This the 07<sup>th</sup> day of September, 2020**

**Coram : Hon'ble Shri J.V.Bhairavia, Member (J)  
Hon'ble Dr. A.K.Dubey, Member (A)**

- 1) Krishnakant Gupta, S/o Shri Lakhapatrai Gupta,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
CGST, Vadodara-I Commissionerate (presently posted at  
DLC Section, Ahmedabad South Commissionerate),  
Residing at B-401, Venus Ivy, Jodhpur Cross Road,  
Satellite, Ahmedabad - 380015
- 2) Srinivasan K, S/o Shri Kothandaraman,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B), presently posted at  
CGST, Vadodara-I Commissionerate,  
Residing at Sapthagiri, B1, Dayal Park, Gadapura,  
Vadodara 390007
- 3) Sridhar Rout, S/o Shri Dharendra S Rout,  
Male, Aged 59 Years,  
Superintendent, CGST (Group B), presently posted at  
CGST, Vadodara-I Commissionerate,  
Residing at 172, Sonapark, Makarpura Road,  
Vadodara-390010
- 4) Ajithkumar Muthirackal, S/o Shri Rajagopal Purakkot,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I,  
Residing at C-165, San Tropez, Madrid County,  
OppAshapuri Mata Mandir, Vasna Bhaily Road,  
Vadodara 391410
- 5) Santosh Kuamr Sharma, S/o Shri Devakinandan Sharma,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at Nandbhavan, 66, Sunrise Park,  
Nr. Kalyan Party Plot,  
Vasana Road, Vadodara.
- 6) Surender Mehta, S/o Late Shri Loknath Mehta,

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- Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
Presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 18, Neelam Society,  
Opp Lake View Garden, Ichchanath, Surat 395007.
- 7) Daulal Bhootra, S/o Shri Liladharji,  
Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
Presently posted at CGST, Vadodara-I Commissionerate,  
Residing at A-303, Amrutdhara Aptt.,  
Ghod Dod Road, Surat.
- 8) Manoj Kumar Mehra, S/o Shri Indra Narayan,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I,  
Residing at 701, Nishigandha, Royal Garden,  
Chala, Vapi-396191
- 9) Deepak Kumar Bhattacharya, S/o Shri Krishna Kumar  
Bhattacharya,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
Presently posted at CGST, Vadodara-I Commissionerate,  
Residing at D-301, New Alkapuri Residency,  
B/h Zydex Bulding, Gotri Sevasi Road,  
Vadodara.
- 10) Anikode Venkatakrishnan Ramesh,  
S/o Shri Ganapathy Venkatakrishnan,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 23, Tribhuvan Park,  
Vasana Rd., Baroda.
- 11) Sanjay Kumar Dutta, S/o Shri Sita Kant Dutta,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
Presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 7, Angan Duplex,  
Near Vidya Mandir Vidyalaya, Opposite Yash Complex,  
Gotri, Vadodara-390021
- 12) Bhogal Bhupindersingh, S/o Shri Kewalsingh,  
Male, Aged 55 Years,  
Superintendent, CGST (Group B),  
Presently posted at CGST, Vadodara-I Commissionerate,

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Residing at 19/203, Monalisa Residency,  
Near Old More Mega Mart,  
Manjalpur, Vadodara-390011

- 13) Kishor Sharadchandra Pandit, S/o Shri Sharadchandra Pandit,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 16-A, Anandvilla,  
OppShivanjaliSoc, GERI Road, Gotri, Vadodara-390021
- 14) Abhay Nath Pathak, S/o Shri Dwarka Nath Pathak,  
Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
Presently posted at CGST, Vadodara-I Commissionerate,  
Residing at A/401, Sunflower Apartment,  
Tithal Road, Valsad, Gujarat 396001
- 15) Anilkumar Pratab Chotrani,  
S/o Shri Pratab Jethanand Chotrani,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
Presently posted at CGST, Vadodara-I Commissionerate,  
Residing at A1/19, Shiv Bungalows,  
Near New VIP Road, Vadodara-390022
- 16) Sithu Lakshmanan Gopinath,  
S/o Shri Sithu Seetharamaiyer Lakshmanan,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 1, Anandvan Society,  
Opp. Gokul Township, B/h Yash Complex,  
Gotri Road, Vadodara-390021.
- 17) Patel Paresh, S/o Shri Jaswantbhai Patel,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at B-16, Narmadanagar,  
Opp. Rajnigandha Apts.,  
Diwalipura Road, Vadodara-390007.
- 18) Vipin Kumar Tyagi, S/o Late Shri Balbir Singh Tyagi,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,

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Residing at 303, Amardham-B, Tithal Road, Valsad

- 19) Kirankumar Somaiya, S/o Shri Thawardas Somaiya,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 307-A, 11-A, Punitnagar Society,  
Opp. Sama Sports Complex, New Sama Road,  
Vadodara – 390024
- 20) Kaushalendra Kumar Prashant,  
S/o Shri Raghunandan Prasad,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at Duplex No. 15, Krishna Township,  
Part 2, Behind VUDA Flats,  
Gotri, Vadodara 390021
- 21) Shah Chandresh, S/o Shri Hirji,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at A-20, Mahalaxmi Park,  
Near Panchsheel Apartment,  
Warasia Ring Road, Vadodara 390022
- 22) Mahendra Kumar Kumawat,  
S/o Late Shri Bhinwaram Kumawat,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at C-204, The Imperia Flats,  
Behind Yash Complex, Near Gotri Police Station,  
Gotri, Vadodara-390021
- 23) Yogesh Kumar Dave, S/o Shri Radheshyam Dave,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at B 404, Sun Residency,  
B/h BulkaBhavan School, AnandMahal Road,  
Adajan, Surat 395009
- 24) Ashok Kumar Bansal, S/o Shri Prabhu Dayal Gupta,  
Male, Aged 53 Years,

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- Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at D-401, Vishranti Greens,  
B/h Narayan Gardens, Gotri Road, Vadodara - 390021
- 25) Rishi Sharma, S/o Shri Jagdishkishore,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 31/C, ManorathSociety,  
Opposite Amar Complex, New Sama Road,  
Vadodara-390024
- 26) Rajeev Kumar Singh, S/o Shri Ramnaresh Singh,  
Male, Aged 54 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at B-402, Silver Arcade,  
Akota, Mujmahuda Road, Vadodra-390020.
- 27) Chandrashekar Sankaran Nair,  
S/o Late Shri E.R. KuttySankaran Nair,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at A-504, Shivani Flats,  
Near Mother's School, ESI Road, Vadodara 390 021
- 28) Sanjeev Kumar Meena, S/o Late Shri Ganga Ram Meena,  
Male, Aged 54 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 123, Vastav Park, Vapi, Gujarat-396191
- 29) Saurabh Prakash Mishra, S/o Shri Nirmal Kumar Mishra,  
Male, Aged 48 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at D-401/402, Silver Arcade Apartment,  
Near Samrajya-II, Akota-Mujmahuda Road,  
Akota, Vadodara – 390020
- 30) Rajendra Nath Jha, S/o Shri Surendra Nath Jha,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),

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CGST, Vadodara-I Commissionerate (presently posted at NACIN, Zonal Training Institute, Vadodara),  
Residing at 22, Shreenath Bunglows,  
Opp. Yash Complex, Gotri Road, Vadodara-390021

- 31) Subhash Kumar, S/o Shri Ram Bharos Singh,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at A/194, Prince Villa,  
Behind Collabera, Gotri - Sevasi Road, Gotri, Vadodara,  
Gujarat
- 32) Surendra Singh Poonia, S/o Shri Amar Singh Poonia,  
Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at B-503, Surmaya Apartmnet,  
Opp Terapanth Bhavan, City Light, Surat-395007
- 33) Brij Lal Meena, S/o Shri Ganeshi Lal Meena,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at B-1, Balkrishna,  
Pramukh Shivalay, Abrama, Valsad - 396002
- 34) Mahendra Kumar Punjabi, S/o Shri Bhajanlal Punjabi,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at B-201, Vishranti Greens,  
B/h Narayan Gardens,  
Gotri Road, Vadodara-390021
- 35) Mohar Singh Jeph, S/o Shri Kishan Lal Jeph,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at B-1/301, Royal Dreams,  
Chala, Vapi District Valsad (Gujarat)
- 36) Yogesh Kumar Chaudhary, S/o Shri Partap Singh,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,

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Residing at B-10, Freedom Fighters Enclave,  
IGNOU Road, Delhi - 110 068

- 37) Suyog Padmakar Joshi, S/o Shri Padmakar Yadav Joshi,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at D-40, ShyamTulsi Society,  
Nr. Hathibhai Nagar, Diwalipura, Vadodara – 390007.
- 38) Anantendra Patel, S/o Shri Mahendrakumar Patel,  
Male, Aged 54 Years,  
Superintendent, CGST (Group B),  
CGST, Vadodara-I Commissionerate (presently posted at  
L&T SEZ, Vadodara),  
Residing at Hira Villa, Nr. United Colony,  
Sama Road, E.M.E, Vadodara.
- 39) Lakkhiram Meena, S/o Shri Laxminarayan Meena,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 504, Shambunath Apt,  
VashiFalia, Halar Road, Valsad.
- 40) Ramphal Dahiya, S/o Shri Ramchander Dahiya,  
Male, Aged 55 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 35B, Dev Heritage,  
Near PijChokadi, Nadiad.
- 41) Gopal Singh Meena, S/o Shri Meghram Meena,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at 21, Tirupati Balaji Society,  
Near Bhumi Complex, Adajan, Surat.
- 42) Sharad Sharma, S/o Shri Surendra Kumar Sharma,  
Male, Aged 47 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at A/4, Shivanjali Society,  
Behind GERI Lab, Gotri, Vadodara

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- 43) Shivcharan Lal Meena, S/o Shri Damma Ram Meena,  
Male, Aged 55 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Vadodara-I Commissionerate,  
Residing at Row House No. A1, Chanderlok Enterprises,  
Behind Balaji Tower, Vapi Daman Road,  
Challa, Vapi. .... Applicant.

**(By Advocate : Shri N.S.Kariel)**

**VERSUS**

1. Union of India  
(Notice to be served through  
The Secretary  
Ministry of Finance, Department of Revenue  
North Block, New Delhi 110 001.
2. Central Board of Indirect Taxes & Customs  
(Notice to be served through  
The Chairman, CBIC  
North Block, New Delhi 110 001.
3. The Chief Commissioner of CGST & Central Excise,  
Vadodara Zone, GST Bhavan,  
Race Course Circle, Vadodara 390007
4. The Commissioner of CGST & Central Excise,  
Vadodara-I Commissionerate, GST Bhavan, Race  
Course Circle, Vadodara 390 007. .... Respondents

**ORDER – ORAL**

**Per : Hon'ble Shri J.V. Bhairavia, Member (J)**

Considering the reasons as stated in the MA No. 282/2020 for  
Joint Application, the same is allowed.

2. It is averred by the applicant/s in this OA that Non-Financial  
Upgradation to the Grade Pay Rs.5400/- granted to him/them cannot  
be offset against the First Financial Upgradation under the MACP  
scheme. It is also the say of the applicant/s that Grade Pay of

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Rs.5400/- in PB-2 and Grade Pay of Rs.5400/- in PB-3 are one and the same and for the purpose of MACP, the next higher Grade Pay of Rs.5400/- is Grade Pay of Rs.6600/- in PB-3.

Based on the aforesaid contention, it is claim by the applicant/s that they are entitled to MACP benefits to the Grade Pay of Rs.6600/- as 2<sup>nd</sup> MACP (on next MACP) and further to grant the Second Financial Upgradation to Grade Pay of Rs.6600/- on completion of 20 years of service under MACP Scheme.

**3.** It is contended that the representation of the similarly placed employees for identical claim had been rejected and therefore, they are also apprehending that their claim will also meet with the same result of rejection. Hence, this OA.

**4.** Heard counsel for the applicant. We have perused the materials on record.

**5.** It is noticed that on the aforesaid claim of the applicant/s, we do not find any specific decision taken by the respondents. In other words, there is no decision of the competent authority on the representation, if filed or pending with regard to their claim for grant of benefits of MACP.

In absence of decision on the application/ representation of the applicant/s, in our considered opinion, there is no apparent reason for us to entertain this OA at this stage. We are of the view that the claim of the financial upgradation under the MACP Scheme needs to be

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determined by the concerned department/ employer considering the fitness/ eligibility of the concerned employee.

In view of this, we dispose of this OA by allowing the applicant/s to file representation/ additional representation, as the case may be, if not filed, within two weeks from today before the competent authority for redressal of their grievances. On receipt of said representation/ additional representation, as also in the case of pending representation, if any, of the applicant/s, we direct the respondents to consider the same in accordance with the scheme of MACP, extant instructions and fitness determined on the basis of the service record of each applicant and take appropriate decision by giving reason and intimate said decision to the applicant within forty-five days.

6. With the above direction, the OA stands disposed of.
7. Registry is directed to send a copy of this order to the counsel for the applicants through email and the applicants are at liberty to send copy of this order to the respondents through Speed Post and also through email.

**(A.K.Dubey)**  
**Member (A)**

**(J.V.Bhairavia)**  
**Member (J)**

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