

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

**OA No.290/2020 with MA No.271/2020**

**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) Paresh Jivani, S/o Shri Maganlal,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
posted at Directorate General of Audit, Ahmedabad),  
Residing at C-203, Mahalaxmi Royal Palace, Kudasani,  
Gandhinagar.
- 2) Sindhav Dineshkumar, S/o Shri Dalpatbhai,  
Male, Aged 48 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at M-24/203, Azad Apartments Part 2, Nr.  
Azad Soc., Ambavadi, Ahmedabad- 380015.
- 3) Rajeev Ramchandra Maheria, S/o Shri Ramchandra  
Maheria, Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at D-14, Suryan Hope Town, Behind  
Satyamev Hospital, Chandkheda, Ahmedabad-382424.
- 4) Rasania Prakash, S/o Shri Yashvantlal,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at 2, Sona Apt., Heera Baug, Bhudarpura  
Road, Ambawadi, Ahmedabad.
- 5) Brajendra Singh Rajput, S/o Shri Ram Sewak,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),

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CGST, Ahmedabad South Commissionerate (presently posted at Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad),  
Residing at 303-A, Shilpan Villa, B/h Crystal Mall, Kalawad Road, Rajkot.

- 6) Rajesh Parnami, S/o Shri Avinashilal Parnami,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B), CGST, Ahmedabad South Commissionerate (presently posted at Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad),  
Residing at B-23, Venus Apartment, Near Sandesh Press, Off Prakash School Lane, Bodakdev, Ahmedabad-380054.
- 7) Meeta Upadhyaya, W/o Shri Parasmani Upadhyaya,  
Female, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at 11/1, Sector-3A, Gandhinagar.
- 8) Vijay Shah, S/o Shri Devdatt,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at 4/38, Shradhdhadeep Complex, Ankur Road, Naranpura, Ahmedabad.
- 9) Hitesh Patel, S/o Shri Vipinchandra Patel,  
Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at B/3/279, Swi Park, Ghatlodia, Ahmedabad-380061.
- 10) Dalal Niren, S/o Shri Gautambhai,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,

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Residing at Dandwala Houses, Opp. Jeevan Prakash Society, St. Xaviers High school Road, Navrangpura, Ahmedabad-380014.

- 11) Mahendra Pal Solanki, S/o Shri Ladhu Ram Solanki  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at 32, Navarang Bunglows, Valinath Chowk,  
Nagalpur, Mehsana-384002.
- 12) Chhikniwala Jayesh, S/o Shri Rameshchandra,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at B/2/203, Spring Park Apts., B/h.  
Sharanam-11, Nr. Heaven Park, Visatnagar,  
Ramdevnagar, Satellite, Ahmedabad -380015.
- 13) Umang Patel, S/o Shri Dashrathbhai,  
Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
on deputation to Directorate of Enforcement,  
Ahmedabad Zonal Office),  
Residing at 11, Aksharbaug Society, B/h Old Aradhana  
School, Maninagar, Ahmedabad-380008.
- 14) Hanuman Ram, S/o Late Shri Jugta Ram,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at 304, Aangi Flat, Pragatinagar, Naranpura,  
Ahmedabad – 380063.
- 15) Ashish Kumar Jain, S/o Shri Dinesh Chandra Jain,  
Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
posted at Directorate General of GST Intelligence,  
Ahmedabad Zonal Unit, Ahmedabad),

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Residing at C-303, Satyam Status, Nr. Sharnam-7, Satellite, Ahmedabad.

- 16) Parekh Rajesh Pravinchandra,  
Male, Aged 48 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at E-604, Rosewood Estae, Near Prernatirth  
Dehrasar, Satellite, Ahmedabad-380015.
- 17) Rameshchandra Kabra, S/o Shri Lalitmohan Kabra,  
Male, Aged 47 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at H-23, Saundarya Aptt., Opp. C.P. Nagar  
Part-2, Ghatlodia, Ahmedabad - 380 061.
- 18) Hanwant Singh Poonia, S/o Late Shri Talsa Ram  
Poonia, Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at Flat No. 403 B-17 Indiabulls Centrum,  
Near Haribhai Godani Hospital, Saraspur,  
Ahmedabad – 18.
- 19) John Francis Christian, S/o Shri Francis Samuel  
Christian, Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at J-37, Nandanvan IV, Opp. Aangan Party  
Plot, Nr. Jodhpur Gam, Satellite, Ahmedabad.
- 20) Nitin Rachchh, S/o Shri Dhirajlal Rachchh,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at Parijat, Amrutnagar St. No. 1, B/h  
Kendriya Vidyalaya, Kalawad Road, Rajkot-360005.
- 21) Purohit Kamleshkumar, S/o Shri Bherusingh,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),

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CGST, Ahmedabad South Commissionerate (presently posted at Directorate General of GST Intelligence, Ahmedabad Zonal Unit, Ahmedabad),  
Residing at 25, Madhavraj Bungloes, B/h Reliance Petrol Pump, Near Maruti Show Room, S.P. Ring Road, Vastral, Ahmedabad 382418.

- 22) Sajai Mathias Parekadavil,  
S/o Shri Mathias Thomas Parekadavil,  
Male, Aged 56 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently posted at Directorate General of GST Intelligence, Ahmedabad Zonal Unit, Ahmedabad),  
Residing at 27, Rameshwar Society, Guruji Bridge Corner, Maninagar, Ahmedabad-380008.
- 23) Sankara Raman B.P., S/o Late Shri S. Bhagavatheeswaran, Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently posted at Directorate of Vigilance, Ahmedabad Zonal Unit, Ahmedabad),  
Residing at A/4/4, Simandhar Enclave, Janta Nagar Road, Ghatlodia, Ahmedabad 380 061.
- 24) Hitendra Makwana, S/o Late Shri Laxmikant Makwana,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently posted at Directorate General of GST Intelligence, Ahmedabad Zonal Unit, Ahmedabad),  
Residing at 11, Alap Society, Shantinagar, Old Wadej, Ashram Road, Ahmedabad-380013.
- 25) Neena Deepak Tekwani, W/o Shri Deepak Tekwani,  
Female, Aged 53 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently posted at Directorate of Vigilance, Ahmedabad Zonal Unit, Ahmedabad),

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Residing at 8, Suketu Bungalows, Near Brahmakumari's Lotus House, Ranmukteshwar Mandir Road, Hansol, Sardarnagar, Ahmedabad – 382475

- 26) Vinod Narayanan Nambiar, S/o Shri Narayanan Nambiar, Male, Aged 52 Years, Superintendent, CGST (Group B), presently posted at CGST, Ahmedabad South, Residing at B/134, Ashoknagar Society, Nr. ISRO, Jodhpur Tekra, Satellite, Ahmedabad-15
- 27) Prashant Jashvant Gandhi, S/o Shri Jashvant Gandhi, Male, Aged 52 Years, Superintendent, CGST (Group B), presently posted at CGST, Ahmedabad South, Residing at 3, Shivam Flat, Near Sneh Hosp., Anjali, Vasna, Ahmedabad 380007
- 28) Mahesh Chowdhary, S/o Shri Ranjeetsingh Chowdhary, Male, Aged 51 Years, Superintendent, CGST (Group B), presently posted at CGST, Ahmedabad South, Residing at C-52, Century Tower, B/h. The Grand Bhagvati Hotel, Judges Bungalow Road, Bodakdev, Ahmedabad – 380054
- 29) Vadaliya Kaushik Kumar, S/o Shri Mavjibhai, Male, Aged 54 Years, Superintendent, CGST (Group B), presently posted at CGST, Ahmedabad South, Residing at C-004, Sagun Castle, B/h Satellite Complex, Opp. Mansi Tower, Satellite, Ahmedabad-380015
- 30) Prem Raj Meena, S/o Shri Murali Ram Meena, Male, Aged 52 Years, Superintendent, CGST (Group B), presently posted at CGST, Ahmedabad South, Residing at A-2, Shivam Bungalows, Koteswar Road, Motera, Ahmedabad-380005

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- 31) Ramkuwar Meena, S/o Shri Madholal,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at C/2, Shivam Bunglows, Koteswar Road,  
Motera, Ahmedabad
- 32) Sisodiya Mahendrasinh, S/o Shri Parbatsinh,  
Male, Aged 46 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
posted at GIDC EP-SEZ, Gandhinagar),  
Residing at 13, Shyamkrupa Twin Bunglows, Opp.  
Jaldeep-I, Bopal, Ahmedabad – 380058
- 33) Patel Ashesh, S/o Shri Popatlal,  
Male, Aged 50 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
posted at Zydus Pharma SEZ, Matoda, Dist.  
Ahmedabad),  
Residing at 24, Pavapuri Society, Shantivan, Paldi,  
Ahmedabad-380 007
- 34) Mehta Biren, S/o Shri Pravinchandra,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
posted at TCS IT/ITES SEZ, Gandhinagar),  
Residing at 4, Jagat Janani Society, Gulbai Tekra,  
Ahmedabad - 380 015
- 35) Ramnarain Meena, S/o Shri Hazari Lal Meena,  
Male, Aged 54 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at A/3, Shivam Bunglows, Near Swagat  
Residency, Koteswar Road, Motera, Sabarmati,  
Ahmedabad-380005
- 36) Maheshkumar, S/o Shri Muljibhai Leuva,  
Male, Aged 52 Years,

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Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at 6/A, Sneh Sagar Society, Radha-Swami  
Road, Ranip, Ahmedabad-382480

- 37) Nalin Kumar Jha, S/o Shri Satish Chandra Jha,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
on deputation to Directorate of Enforcement,  
Ahmedabad Zonal Office),  
Residing at 22, Trishla Residency, Nr. R C Technical,  
Opp. Sola Civil Hospital, S G Road, Ahmedabad
- 38) Har Sahai Meena, S/o Shri Narayan Meena,  
Male, Aged 56 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at B-83, Tejendra Nagar-7, Tragad Road,  
Chandkheda, Ahmedabad
- 39) Rajendra Shrimali, S/o Shri Naranbhai,  
Male, Aged 54 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at 9, Hans Appartment, Opp. Gayatri Mandir,  
Old Vadaj, Ahmedabad
- 40) Raj Kanwar Singh, S/o Shri Sukhlal,  
Male, Aged 49 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at H. No. 30, Ghuma 89 Residency, Vibhusha  
Bungalow Road, Ghuma-Bopal, Ahmedabad-380058
- 41) Vishnu Swaroop Nyati, S/o Shri Ram Ray Nyati,  
Male, Aged 51 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at B-73, Century Tower, B/h The Grand  
Bhagvati Hotel, Judges Bungalow Road, Bodakdev,  
Ahmedabad – 380054



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- 42) Harish Roat, S/o Shri Dhulaji Roat,  
Male, Aged 56 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at M 504, Devraj Residency, Opp. Shriji  
Bungalow, New Naroda, Ahmedabad
- 43) Rakesh Ishwarlal Rajani, S/o Shri Ishwarlal Rajani,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at A-701, Sagun Castle, Nr. Satellite Park,  
Satellite, Ahmedabad
- 44) Bharat Bhatia, S/o Shri Satishchandra Bhatia,  
Male, Aged 53 Years,  
Superintendent, CGST (Group B),  
CGST, Ahmedabad South Commissionerate (presently  
posted at SEZ, Ahmedabad),  
Residing at C-32, Century Tower, Behind The Grand  
Bhagwati Hotel, S.G. Road, Bodakdev,  
Ahmedabad - 380 054
- 45) Harkesh Meena, S/o Shri Shrikishan Meena,  
Male, Aged 52 Years,  
Superintendent, CGST (Group B),  
presently posted at CGST, Ahmedabad South,  
Residing at C-1, Shivam Bungalows, Nr. Swagat  
Residency, Koteswar Road, Motera, Ahmedabad
- 46) Parmar Dineshkumar Panchabhai,  
Male, Aged 53 Years,  
Assistant Commissioner, CGST (Group A),  
presently posted at CGST, Ahmedabad South,  
Residing at A/4, Shivam Duplex Row House, Near C.  
N. I. Church, Behrampura, Gautam Nagar Char Rasta,  
Ahmedabad..... Applicants.

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

**VERSUS**

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- 1) Union of India  
Notice to be served through:  
The Secretary,  
Ministry of Finance, Department of Revenue,  
North Block, New Delhi - 110001
- 2) The Central Board of Indirect Taxes & Customs  
Notice to be Served through:  
The Chairman,  
North Block, New Delhi- 110 001
- 3) The Chief Commissioner of CGST & Central Excise, Ahmedabad Zone, GST Bhawan, Revenue Marg, Ambawadi, Ahmedabad-380015
- 4) The Principal Commissioner of CGST & Central Excise, Ahmedabad (South) Commissionerate, GST Bhawan, Revenue Marg, Ambawadi, Ahmedabad-380015

**ORDER – ORAL**

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

Considering the reasons as stated in the MA No. 271/2020 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 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 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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