



**CENTRAL ADMINISTRATIVE TRIBUNAL  
CHANDIGARH BENCH**

**Hearing by Video Conferencing**

**O.A. No.060/00235/2020**

Chandigarh, this the 06<sup>th</sup> of October, 2020

**HON'BLE MR. SANJEEV KAUSHIK, MEMBER (J)**

M.L. Bansal son of Shri Madan Lal, aged 74 years, Inspector of Income Tax (Retired), resident of # 256, Chhoti Baradari, Phase-I Jalandhar (Punjab) – 144022.

**....Applicant**

(BY: Mr. Manohar Lal, Advocate)

**Versus**

1. Union of India, Ministry of Finance, through Chairman, Central Board of Direct Taxes, North Block, Central Secretariat, New Delhi – 110001.
2. Principal Commissioner of Income Tax (Central) SCO No. 1-6 (2<sup>nd</sup> floor), Kitchlu Nagar, Near Bhartiya Vidya Mandir School, Ludhiana – 141001.
3. Additional Commissioner of Income Tax, Central Circle, Opposite Friends Cinema, Jalandhar – 144001.

**... .Respondents**

(BY: Mr. Mukesh Kaushik, Advocate)

**O R D E R(Oral)**

**SANJEEV KAUSHIK, MEMBER (J):**

1. The present O.A. has been filed by M.L. Bansal, a retired Inspector from Income Tax Departement, seeking invalidation of impugned order dated 24.02.2020 (Annexure A-1) vide which his two medical claims amounting to total of Rs.95,919/- for his treatment, has been rejected on the



ground that the retired employees are not covered under CS (MA) Rules, 1944.

2. Upon notice, the respondents have filed written statement. The factual accuracy of the case is not disputed. However, it is submitted that the matter for reimbursement of medical claim of retired employees is under consideration, as can be seen from the impugned order (Annexure A-1) wherein Income Tax Officer, Headquarter (Admn.) has informed to the applicant that in view of para 3 of Board's OM dated 29.09.2016, the matter for medical reimbursement to pensioners has been referred to the Chief Commissioner of Income Tax, Ludhiana for taking up the issue with the Board, in view of various judicial pronouncements by this Court on the issue, but till date no response has been received from the Board, and therefore, the claim of the applicant cannot be accepted.
3. Learned counsel for the parties also draw attention of this Court to a communication dated 29.09.2016 issued by the Govt. of India, Ministry of Health and Family Welfare wherein it has been stated that in terms of various judicial pronouncements by this Court as well as Higher Courts, the Ministry has advised the respective Administrative Department/Ministry to take their own decision for reimbursement of medical expenses to the retirees. Learned



counsel for the respondents submits that till date no decision, whatsoever, has been received in the department.

4. Learned counsel for the applicant vehemently argued that the issue has already been settled by this Court in a number of cases on the basis of judgment of the Hon'ble Supreme Court in the case of **Shiva Kant Jha Vs. Union of India** (WP(C) No. 694/2015 decided on 13.04.2018). The view taken by this Court granting benefit to the retirees has been affirmed by the Hon'ble High Court, with leading case titled **Union of India & Others Vs. Mohan Lal Gupta and Others**, 2018 (1) SCT 686, therefore, the impugned order, learned counsel prays, be quashed and the respondents be directed to re-consider the claim of the applicant in the light of decision in the case of Mohan Lal Gupta (supra).

5. I have given my thoughtful consideration to the entire matter and am of the view that the impugned order cannot sustain in law in view of the judicial pronouncements noticed herein above. It is also the case of the respondents that they have referred the matter to the higher authority for taking a decision qua medical claims of the retirees in the department, on the basis of judicial pronouncements on the issue, but till date no decision has been taken. The delay in settling the medical claim of retirees on the basis of judicial pronouncements cannot be accepted. The impugned order dated 24.02.2020 (Annexure A-1), being bad in law, is



quashed and set aside. The respondents are directed to re-consider the claim of the applicant for medical reimbursement in the light of ratio laid down in the case of Mohan Lal Gupta (supra) and grant him the admissible benefit. The needful be done within a period of three months from the date of receipt of a copy of this order. No costs.

**(SANJEEV KAUSHIK)**  
**Member (J)**

Place: Chandigarh  
Dated: 06.10.2020

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