

THE CENTRAL ADMINISTRATIVE TRIBUNAL, CALCUTTA BENCH,

CALCUTTA

O. A. No. 350/00 360 of 2020

MA NO. 350/214/2020

1. APURBA ROY, son of Late

Biswanalh Roy, aged about 57

years, working as Superintendant of

CGST & CX in the Pre & Post Audit,

Kolkata South Commissionerate,

under Chief Commissioner CGST,

Kolkata Zone, GST Bhawan, 180,

Santipally, Rajdanga Main Road,

Kolkata - 700 107 and residing at

B-14/16, EKTP Phase 3, Samadrita

Co-operative Housing, Kolkata-

700107.

2. AJOY KUMAR BISWAS, son of Lt

Atul Ch Biswas, aged about 52

years, working as Superintendant

of CGST & CX in R-II, Khardah

Divn, Kolkata North, under Chief

Commissioner CGST, Kolkata Zone,

GST Bhawan, 180, Santipally,

*b6j*

22

Rajdanga Main Road, Kolkata - 700  
107 and residing at A-11/148, PO-  
Kalyani, Nadia, PIN - 741235.

3. AMLAN BASU, son of Debabrata  
Basu, aged about 50 years, working  
as Superintendant of CGST & CX,  
at Jaigaon LCS, Dinhata Customs  
Division, under Commissioner of  
Customs (Preventive), 15/1, Strand  
Road, Kolkata - 700 001 and  
residing at 29, Russa Road, East 3<sup>rd</sup>  
Lane, Kolkata-700 033.

4. ANUP KUMAR BISWAS, son of Lt  
Parimal Kanti Biswas, aged about  
50 years, working as  
Superintendant of CGST & CX, at  
CPC, Kolkata, under Chief  
Commissioner CGST, Kolkata Zone,  
GST Bhawan, 180, Santipally,  
Rajdanga Main Road, Kolkata - 700  
107 and residing at 24/93 Jossore

*hsl*

3  
Road , P.O. Dum Dum, Distt. 24  
Parganas (North), Kolkata-700 028.

5. ASOK KUMAR GAIN, son of Late  
Manoranjan Gain, aged about  
years, working as Superintendent of  
CGST & CX in the Office Of The  
Commissioner Of CGST & CX, Howrah  
Commissionerate, 15/1, Strand Road,  
MS Building, Kolkata-700001, and  
residing at No. 2, Durganagar, P.O +  
P S - Chakdah, Dist-Nadia.

6. ASTAM KUMAR HALDER, son of  
Sashanka Sekhar Halder, working  
as Superintendant of CGST & CX,  
at Shyambazar Division, Kolkata  
North, under Chief Commissioner  
CGST, Kolkata Zone, GST Bhawan,  
180, Santipally, Rajdanga Main  
Road, Kolkata - 700 107 and  
residing at Ramchandrapur, 24  
Pargaras(South). *bel*

7. BISWANATH BHATTACHARYA,  
son of Late Sankar Bhattacharya,  
aged about 52 years, working as  
Superintendant of CGST & CX  
(Adjudication/Audit/TAR),  
Maheshtala Division, 4<sup>th</sup> Floor,  
CGST & CX, Kolkata South  
Commissionerate, residing at  
80/24, Pathbari Lane, P.O -  
Alambazar, Kolkata - 700 035.

8. CHINMOY GHOSH, son of Late  
Chitta Ranjan Ghosh, aged about  
57 years, working as  
Superintendant of CGST & CX,  
Circle 3, Group - 14, Audit - I,  
Commissioner and residing at  
Indraprastha, Flat No. 201, Block -  
B, 1B, Natore Park, 1<sup>st</sup> Road,  
Kolkata - 700 039

9. GAUTAM NASKAR, son of  
Lakshman Chandra Naskar, aged  
about 55 years, working as lebi

5  
Superintendant of CGST & CX, at  
Hqrs TARC, Kolkata South, residing  
at Tegachi, P.O- South Garia, P S-  
Baruipur, Pin-743613. 24 PGS(S)

10. GOUTAM KUMAR SARDAR,  
son of Late Lakshmi Kanta Sardar,  
aged about 53 years, working as  
Superintendant of CGST & CX, at  
Range - V, Bhawanipur, Division,  
Kolkata South Commissionerate  
and residing at Baruipur Puratan  
Bazar, P.O - Baruipur, Dist - South  
24 Parganas, Kolkata - 700 144.

11. JAYANTA ROY, son of Late  
Amal Krishna Roy, aged about 53  
years, working as Superintendant of  
CGST & CX, at Range - IV,  
Bhowanipore Division Kolkata  
South Commissionerate and  
residing at 5th lane, Swami  
Vivekananda Road, Birati, Kolkata-  
700051.

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12. MANASH CHAKRABORTY,  
son of Lt Manabrandha Chakraborty,  
aged about 50 years, working as  
Superintendant of CGST & CX,  
under Range- Ijangalpur Divn,  
Haldia Comm'te and residing at 11,  
Vidyasagar Road, PO-Nabagram,  
Hoogly.

13. MUKUL BISWAS, son of  
Late Bimalendu Biswas, aged about  
62 Years, retired as Superintendant  
of CGST & CX, at Hqrs.,  
Adjudication, Haldia  
Commissionerate and residing at  
53/A, Main Road. Kalianibas,  
North Barrackpore. Kolkata-  
700122.

14. NILRATAN SARKAR, son of  
Surendra Chandra Sarkar, aged  
about 56 years, working as  
Superintendant of CGST & CX, at  
Ghojdanga LCS, Barasat Custom  
*Recd*

Division, under the Principal  
Commissioner of Customs  
(Preventive), 15/1, Strand Road,  
Kolkata - 700 001 and residing at  
81/4, M B. Road, Kolkata-700 049.

15. NIRANJAN MANDAL, son of  
Sri Gopal Chandra Mondal, working  
as Superintendant of CGST & CX,  
at Range -II, Bhowanipore Division ,  
Kolkata South Commissionerate  
and residing at Srepalli. (Canel  
Road) Palta, P.O-Bengal Enamel. 24  
PGS(N), PIN - 743122.

16. PRADEEP BHATTACHARJEE  
son of Late K. C Bhattacharjee, aged  
about 52 years, working as  
Superintendant at Central Tax and  
Central Excise, Petrapole LCS,  
under the Principal Commissioner  
of Customs (Preventive), 15/1,  
Strand Road, Kolkata – 700 001 and

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residing at 69/I/A, N. C Das Road,  
Kolkata - 700 090.

17. PRANAB KUMAR BISWAS,  
son of Late Narayan Chandra  
Biswas, aged about 54 years, as  
Superintendant of CGST & CX, at  
Taratala - I Division, under Chief  
Commissioner CGST, Kolkata Zone,  
GST Bhawan, 180, Santipally,  
Rajdanga Main Road, Kolkata - 700  
107 and residing at Netaji Subhas  
Road, Pratichi, Hridaypur, Barasat,  
24 PGS(N), Kolkata - 700 127.

18. PRITHWISH BANDOPADHYAY,  
son of Sri Ganapati Banerjee, aged  
about 55 years, working as  
Superintendant of CGST & CX,  
Division, Tollygange Division,  
under Kolkata South CGST & CX,  
GST Bhawan, 180, Santipally,  
Rajdanga Main Road, Kolkata - 700  
*heli*

107 and residing at 37/2, Garden  
Road, Kolkata -700 078.

19. PROBIR KUMAR ROY, son  
of Late Jotish Chandra Roy, aged  
about 59 years, Retired as  
Superintendant CGST & CEX, at  
Kalyani - Nadia Division, Nadia and  
residing at Vill & PO - Jetia,  
Hazinagar, Dist - North 24 Pgns,  
PIN - 743135.

20. PROVAT KUMAR MONDAL,  
son of Late Mohendra Kumar  
Mondal, aged about 58 years,  
working as Superintendant of CGST  
& CX, Range - III, Bhowanipur  
Division, Kolkala South  
Commissionerate and residing at S-  
2, Bye Lane, A. P. Nagar,  
Sonarpur, Kolkat - 700 150.

21. RAJIB BISWAS, son of  
Radharaman Biswas, aged about 52  
years, working as Superintendant of  
*Wab*

CGST & CX, at Range - III,  
Bidhannagar Division., Kolkata  
North Commissionerate and  
residing at F/6, New Garia Housing  
Co-operative Society, P.O -  
Panchasavar, Kolkata - 700 094.

22. RATUL RAM SINHA, son of  
Lt Ajoy Ram Sinha, aged about  
...years, working as Superintendant  
of CGST & CX, at New Group -13,  
Circle - 3, Kolkata Audit - I  
Commissionerate and residing at  
Flat No. 12, Sthita Apis. 11/48,  
Nagendra Nath Road, Kolkat - 700  
028.

23. SANTOSH KUMAR ROY,  
son of Lt. Paresh Ch. Roy, aged  
about 53 years, working as  
Superintendant of CGST & CX at  
Range - VI, Bhowanipur Division,  
Kolkata South Commissionerate  
and residing at 403/59, Bharat  
*heli*

Housing, Shyamnagar, Dist - 24

PGS(N), PIN - 743125.

24. SHIV KUMAR MUKIM, son of Paramand Mukim, aged about 51 years, working as Superintendant of CGST & CEX, Audit Circle - 1, Asansol under Durgapur Audit Commissionerate and residing at Newtown, Jamtara, Jharkhand - 815351.

25. SHYAMAL KUMAR SIL, son of Late Ramesh Chandra Sil, aged about 58 years, working as Superintendant of CGST & CX, at Bhowanipore Division, Kolkata South Commissionerate and residing at Khardapara, P.O - Birnagar, P.S - Taherpur, Dist Nadia, Pin-741127.

26. SILA CHANDRA, Daughter of Sri Jitendra Nath Biswas, aged about 55 years, working as *h.c.t.*

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Superintendant of CPC, CCO &  
CCA, under CGST & CX, Kolkata  
North Commissionerate and  
residing at 12/9, Nayapatty Road,  
Harendra Apartment, Flat No. 10,  
3<sup>rd</sup> Floor, Kolkata - 700 055.

27. SOUMENDRA BHATTACHARJYA,  
son of Late Bimal Chandra  
Bhattacharjya, aged about 54 years,  
working as Superintendant of CGST  
& CX, Central Division, Kolkata  
North Commissionerate and  
residing at 19/1/13, Nabin  
Chandra Das Road. Kolkata-  
700090.

28. SOUMITRA BISWAS, son of  
Lt. Sukumar Biswas, aged about 51  
years, working as Superintendant of  
CGST & CX, at Range - V,  
Chowrangee Division, Kolkata North  
Commissionerate and residing at  
228/2/1, Satin Sen Nagar, New

Barrackpore, 24 Parganas (N), PIN -  
700133.

29. AKASH DAS, son of Late  
Manoranjan Das, aged about 50  
years, working as Superintendant of  
CGST & Central Excise, at  
Principal Chief Commissioner,  
CGST & CEx, Kolkata and residing  
at 233, Netaji Colony, P.O -  
Noapara, Baranagar, Kolkata -  
700090.

30. PROKASH CHANDRA  
KIRTANIA, son of Shri Jibesh  
Kirtania, aged about 53 years,  
working as Superntendant of CGST  
& CE, at Tech Br, Central Division,  
Kolkata North Commissionerate and  
residing at A11/10, Kalyani, Nadia,  
PIN - 741234.

31. CHINMAY TIKADAR, son of  
Late Bibhuti Tikadar, aged about 48  
years, working as Superintendant of

CGST & CEX at Siliguri CGST &  
C.EX Appeal Commissionerate, and  
residing at Bagula College Para, P  
.O - Bagula, Dist Nadia, PIN -  
741502.

32. DILIP KUMAR GUPTA, son  
of Bidyanand Prasad, aged about  
48 years, working as  
Superintendant of Customs  
(Preventive Unit), Naxalbari  
Customs Division and residing at  
South Babupara, Siliguri, PIN -  
734004.

33. GURDEEP SINGH, son of  
Late Tej Narayan Singh, aged about  
50 years, working as  
Superintendant of CGST & CE, at  
Asst. Commissionerate, CGST & CE,  
Dinajpur Division and residing at  
Flat No. HIGC-1/16, Himalay Kanya  
Abason, 2-1/2 Mile, Sevoke Road,

Siliguri, P.O - Salugara, Dist:  
Jalpaiguri.

34. LUCIAN MINJ, son of  
Benedict Minj, aged about 58 years,  
working as Superintendant of  
Customs, Panitanki LCS, Naxalbari  
Customs Division and residing at  
Amdangi, Gayagnga, Dist -  
Darjeeling, PIN - 734426.

35. SHYAMAL MAZUMDER ,  
son of Lt. Monoranjan Mazumder,  
aged about 51 years, working as  
Superintendant of Customs,  
Panitanki LCS, Naxalbari Customs  
Division and residing at Rathkhola,  
Siliguri, Darjeeling, PIN - 734006.

36. DEBASHIS DAS, son of  
Lt.Birenra Kishore Das, aged about  
50 years, working as  
Superintendant of CGST & CEX, at  
Siliguri CGST & CEx Appeal  
*Key* Commissionerate and residing at

ENT Coloney, Matigara, Siliguri,  
Darjeeling, PIN - 734010.

37. SANDIP BANERJEE, son of  
Lt.P.K Banerjee, aged about 52  
years, working as Superintendant  
of CGST & CX, at Siliguri CGST &  
C.Ex Appeal Commissionerate and  
residing at Himadri Cottage, Lower  
Dimaram, P.O - Kurseong,  
Darjeeling, PIN - 734203.

38. SUKUMAR GHOSH, son of  
Late Nitai Chandra Ghosh, aged  
about 55 years, working as  
Superintendant at Range -III,  
Dankuni Division, Howrah  
Commissionerate and residing at  
Vill - Belemath, P.O - Kampa, Dist -  
North 24 Pgns, PIN - 743193.

39. RAJESH KUMAR, son of  
Late Kshitish Chandra Ghosh, aged  
about 50 years, working as  
Superintendant of Customs,  
*set*

Dlakhola PU, Near Purnea More,  
Dalkhola, Uttar Dinajpur and  
residing at Deshbandhupara,  
Dalkhola, Dist - Uttar Dinajpur, PIN  
- 733201.

40. SANJAY KUMAR SHARMA,  
son of Late Ram Kumar Sharma,  
aged about 50 years, working as  
Superintendant of CGST & C.EX, at  
Siliguri CGST & C.Ex Appeal  
Commissionerate and residing at  
H.No. 358/N/1, Sukantapally, PO-  
Siliguri Bazar, Dist - Jalpaiguri, PIN  
- 734005.

41. MD. BADRUL HASAN, son  
of Mohamad Salim, aged about 49  
years, working as Superintendant of  
Central Tax, at Siliguri Audit Circle-  
VI, Durgapur Audit  
Commissionerate, Satyajit Roy  
Sarani, City Centre, Durgapur -  
713216 and residing at IV/C/304,

Customs & Central GST Residential  
Complex, Himanchal Vihar, Siliguri  
- 734010.

42. SADHAN BASAK, son of Lt  
Gour Chandra Basak, aged about  
54 years, working as  
Superintendant of Customs, at  
Birpara LCS under Dinhata  
Customs Division and residing at  
Vill & P.O - Ghogarkuthi, Nilkuthi,  
Dist - Cooch Behar, PIN- 736156.

43. RAJ SHEKHAR BARMAN,  
son of Late Kumud Ranjan Barman,  
aged about 54 years, working as  
Superintendant of Fulbari LCS,  
Siliguri Customs Divn, residing at  
Hakimpara, PO- Siliguri, Darjeeling,  
PIN - 734001.

44. RATAN KUMAR SINGH, son  
of Late Braham Lal Singh, aged  
about 50 years, working as  
Superintendant of Customs,  
*lal*

Panitanki LCS, Naxalbari Customs  
Division, Naxalbari and residing at  
C-55, Himachal Vihar, P.O-  
Matigara, Siliguri, Darjeeling, PIN -  
734010.

45. ASISH KUMAR SAHA, son  
of Late Sarojendra Nath saha, aged  
about 52 years, working as  
Superintendant (Audit), Circle - VI,  
Siliguri, Durgapur Audit  
Commissionerate and residing at  
Nivedita Vidyaniketan, South  
Colony, P.O - Mal, Dist - Jalpaiguri,  
PIN - 725221.

46. ABHIJIT MITRA, son of Lt  
Bikash Mitra, aged about 52 years,  
working as Superintendant of CGST  
& CX, at Range - V, Khardah,  
Kolkata North Commissionerate and  
residing at B-17/39, P.O -Kalyani,  
Dist - Nadia, W.B. PIN-74 1 235.

47. DEBASISH MUKHOPADHYAY,  
son of Lt. Priya Mohan  
Mukhopadhyay, aged about 57  
years, working as Superintendant of  
CGST & CX, at Circle-1, Group-V,  
Kolkata Audit -I, CGST & CX  
Commissionerate, GST Bhawan,  
180, Shantipally, Rajdanga Main  
Road, Kolkat - 700 107 and residing  
at 96A, Jadav Ghosh Road, P.O -  
Sarsuna, Kolkata-700 061.

48. B1SWANATH HEMBRAM,  
son of Lt. Bahadur Hembram, aged  
about 55 years, working as  
Superintendant of CGST & CX at  
Range - I, Rashbehari Division,  
Kolkata South CGST & CX  
Commissionerate, GST Bhawan,  
180, Shantipally, Rajdanga Main  
Road, Kolkata - 700 107 and  
residing at 106, P S. Bye Lane, Dum  
Dum, Kolkata - 700 030.

*Re: b/w*

49. PROSENJIT SINHA, son of Late Madhab Chandra Sinha, aged about 52 Years, working as Superintendant of Customs, LCS Malda Customs Division, under the Commissioner of Customs (Preventive), Custom House, 15/1, Strand Road, Kolkata - 700 001 and residing at 367B, R.K Pally, P.O - Sonarpur, Kolkata - 700 150.

50. SUBRATA ADHIKARI, son of Lt Sibapada Adhikari, aged about 54 years, working as Superintendant of CGST & CX, Review Section, Pr. CCO, Kolkata Zone and residing at 3rd Bye Lane Rishi Aurobinda Road, Madhyamgram, 24 PGS(N),

51. ASHOK KUMAR BAGCHI, son of Sri Manoranjan Bagchi, aged about 49 years, working as Superintendant of Central Tax &

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CEx, at Office of the Commissioner,  
Central Tax & CEx, Durgapur Audit  
Commissionerate, Satyajit Roy  
Sarani, City Centre, Durgapur -  
713216 and residing at Flat No.  
B11/06, Shilpakanan, Phase- 3,  
Bidhannagar, Durgapur - 713206.

52. AMIT CHOWDHURI , son of  
Sri Malay Chowdhuri, aged about  
52 years, working as  
Superintendant of CGST & CEx,  
Durgapur Audit Commissionerate,  
Satyajit Roy Sarani, City Centre,  
Durgapur - 713216 and residing at  
Flat No 7F, AS - III, Ashiyana  
Society, Shankarpur, P.O - Arrah,  
Durgapur - 713212.

53. SURAJH SARKAR, son of  
Late Bipad Bhanjan Sarkar, aged  
about 50 years, working as  
Superintendant of CGST & CEx,  
Durgapur Audit Commissionerate,

Satyajit Roy Sarani, City Centre,  
Durgapur - 713216 and residing at  
Flat No. B - 10/5, Shilpakanan,  
Phase - 3, Bidhannagar, Durgapur -  
713206.

54. SUJIT KUMAR BISWAS,  
son of Sri Sunil Kumar Biswas,  
aged about 48 years, working as  
Superintendant of CGST & CEx,  
Durgapur Audit Commissionerate,  
Satyajit Roy Sarani, City Centre,  
Durgapur - 713216 and residing at  
Flat No. B - 16/4, Shilpakanan,  
Phase - 3, Bidhannagar, Durgapur  
- 713206.

55. SOUMITRA BHATTACHARYA,  
son of Late S.N. Bhattacharya, aged  
about 56 years, working as  
Superintendant of CGST & CEx,  
Durgapur Audit Commissionerate,  
Satyajit Roy Sarani, City Centre,  
Durgapur - 713216 and residing at

Regent Greens, Block-B, Flat - 4B,  
196 - D/2, Picnic Garden Road,  
Kolkata - 700 039.

56. SHIB SHANKAR MANDAL,  
son of Dhirendra Chandra Mandal,  
aged about 51 years, working as  
Superintendant of CGST & CEx,  
Durgapur Audit Commissionerate,  
Satyajit Roy Sarani, City Centre,  
Durgapur - 713216 and residing at  
Rabindranagar, Dutta Para, P.O &  
P.S - Nimta, Kolkata - 700 149, Dist  
-North 24 Pgns.

57. SHANTANU SARKAR, son of  
Sri Ranendra Nath Sarkar, aged  
about 52 years, working as  
Superintendant of CGST & CEx,  
Durgapur Audit Commissionerate,  
Satyajit Roy Sarani, City Centre,  
Durgapur - 713216 and residing at  
Qtr No. L - 15, Sagarbhanga Colony,  
Durgapur -713216.

58. SAILENDRA NATH BHADRA,  
 son of Late Gopi Mohan Bhadra,  
 aged about 49 years, working as  
 Superintendant of CGST & CEx,  
 Durgapur Audit Commissionerate,  
 Satyajit Roy Sarani, City Centre,  
 Durgapur - 713216 and residing at  
 DD-6, HUDCO, Bidhannagar, Dist-  
 Paschim Bardhaman (WB).

59. PRADIP KUMAR CHATTOPADHYAY,  
 son of Late Manomohan  
 Chattopadhyay, aged about 55  
 years, working as Superintendant of  
 CGST & CEx, Durgapur Audit  
 Commissionerate, Satyajit Roy  
 Sarani, City Centre, Durgapur -  
 713216 and residing at 1, Main  
 Road, Sanchita Park, Durgapur -  
 713206, Dist- Paschim Bardhaman.

60. CHAYAN DAS, son of Late  
 Chittaranjan Das, aged about 53  
 years, working as Superintendant of  
*h.s.b*

CGST & CEx, Durgapur Audit  
Commissionerate, Satyajit Roy  
Sarani, City Centre, Durgapur -  
713216 and residing at B-15/12,  
Shilpakanan Phase-III,  
Bidhannagar, PO-Durgapur, Pin-  
713206.

61. MANOJ KUMAR, son of  
Manoranjan Prasad, aged about 47  
years, working as Superintendant of  
CGST & CEx, Durgapur Audit  
Commissionerate, Satyajit Roy  
Sarani, City Centre, Durgapur -  
713216 and residing at Flat No. B-  
21/11, Shilpakanan, Phase-III,  
Bidhannagar, Durgapur, Pin-  
713206.

62. RAMESH CHANDRA BISWAS  
son of Lt. Ramapada Biswas, aged  
about 56 years, working as  
Superintendant of CGST & CX,  
Range - IV, Rashbehari Division,  
*has*

Kolkata South and residing at 43,  
 Kalinibash Main Road, 'D' Lane; P.O  
 -Nona Chandanpukur, 24 Pgns(N).

63. ABHIJIT BISWAS, son  
 of Lt. Narayan Chandra Biswas,  
 aged about 54 years, working as  
 Superintendant of CGST & CX,  
 Kolkata North CGST & CX  
 Commissionerate and residing at  
 76/12F, K B. Bose Road, Barasat,  
 Kolkata -700124.

64. AMIT DASGUPTA, son of  
 Lt. Amar Dasgupta, aged about 51  
 years, working as Superintendant  
 of CGST & CX, Range - I, GST Joka  
 Division, Kolkata South  
 Commissionerate and residing at  
 38/5, Rabindranath Tagore Road,  
 Nabapally, Kolkata - 700 063.

65. AJOY KUMAR MANDAL,  
 son of Haripada Mondal, aged  
 about 54 years, working as

Superintendant of CGST & CX,  
 Range - V, GST Joka Division,  
 Kolkata South Commissionerate  
 and residing at 48A, Milan Park,  
 Kalianibas, P.O - Nona Chandan  
 Pukur, Barrackpore, P.S - Titagarh,  
 Kolkata - 700 122, North 24 Pgns.

66. ARUP RATAN GUPTA, son  
 of Lt. Ajoy Mohan Gupta, aged  
 about 56 years, working as  
 Superintendant of CGST & CX,  
 Range - III, Joka Division, Kolkata  
 South CGST & CX and residing at  
 Flat No. B-3, 400/B/1C N.S.C Bose  
 Road, ( B 12, L.N Colony), Kolkata -  
 700 047.

67. TAPAS KUMAR CHAKRABORTY,  
 son of Lt. Lokenath Chakraborty,  
 aged about 58 years, working as  
 Superintendant of Customs, at  
 Barasat Customs Division, CC(P),  
 Kolkata and residing at 4C, Umiya  
*966*

Tower, 70/A Bhattacharjee Para  
 Road, Lalkuthi, Barrackpore,  
 Kolkata - 700 120, 24 Pgns(N).

68. INDRAJIT GHOSH, son  
 of Lt. Bhabani Prasad Ghosh, aged  
 about 53 years, working as  
 Superintendant of Customs,  
 Barasat DPU, CC(P), Kolkata and  
 residing at 14/2, Ramkanta Mistry  
 Lane, Kolkata - 700 012.

69. REKHA SARKAR, Daughter  
 of Lt. Jogesh Chandra Sarkar, aged  
 about 59 years, working as  
 Superintendant of CGST & CEx,  
 Central Tax (Audit), Kolkata - II  
 Commissionerate, Kolkata and  
 residing at 5A Bijoynagar, P.O-  
 Naihati, 24 Pgns(N).

70. PRASANTA KUMAR BALA,  
 son of Lt Pramatha Nath Bala,  
 aged about 56 years, working as  
 Superintendant at Audit - I, CGST  
*66/*

30  
& CEx Commissionerate, GST

Bhawan, 180, Shantipally,

Rajdanga Main Road, Kolkata - 700

107, and residing at 27A, Kalia

Nibas, Middle Road, Kolkata -

700122.

71. AJIT KUMAR BISWAS, Son

of Late Atul Chandra Biswas, aged

about 48 years, working as

Superintendant of Central Tax &

CEx, Range - IV, BBD Bag - 1

Division, Kolkata North

Commissionerate and residing at

Vill + Post: - Nadia Garapota, Dist -

Nadia, Pin: - 741502.

72. SANJIB BOSE, son of

Parimal Kumar Bose, aged about 53

years, working as Superintendant of

Customs, ICD Durgapur, Baarasat

Customs Division and residing at C-

15, New Garia Housing Co-

*hsl*

Operative Society, Panchasayar,  
Kolkata- 700094.

73. KAMAL KISOR ROY, son of  
Late Aswini Kumar Roy, aged about  
55 years, working as  
Superintendant of CGST & CX,  
Head Quarter Appeal & Review,  
Bolpur CGST & CX  
Commissioneriate and residing at  
1844, Mukundapur, Colony  
Daspara, Satabdi Park, Kolkata -  
700 099.

74. SANAT KUMAR BAIDYA,  
son of Lt Jiban Krishna Baidya,  
aged about 52 years, working as  
Superintendant of Directorate  
General of Taxpayer Services,  
Kolkata Zonal Unit, Kolkata and  
residing at Duttagpara Road,  
Sriniketan, PO & PS - Baruipur,  
Dist - 24 Pgns(S). *heh*

32  
75. ASHOK KUMAR CHOUDHURY

son of Biswanath Choudhuri, aged about 57 years, working as Superintendant, Grade - 37, Cr.8, Audit - I, Commissionerate, Kolkata and residing at 237/1/1, M.N.K. Road, Baranagar, Kol - 700036.

76. BHASKAR CHAKRABORTY,

son of Sri Nanigopal Chakraborty working as Superintendant of CGST & CX, at Jalpaiguri CGST & CX Division under Siliguri Commissionerate and residing at Babupara, P.O - Jalpaiguri, Dist- Jalpaiguri.

77. RUPESH CHANDRA GUPTA,

son of Lt. Kailash Chandra Gupta, aged about 44 years, working as Superintendant of CGST & CX, Range - II, Siliguri CGST & CX Division and residing at 28,

*not*

Meghnath Sarani, Hakimpara,  
Siliguri - 734001.

78. PRANAB KUMAR ROY son of  
Lt. Amar Krishna Roy, aged about  
52 years, working as  
Superintendant of CGST & Central  
Tax at Range - I, Singur Divison,  
Chndannagar and residing at A-  
9/109, Kalyani, Nadia.

79. DHEERENDRA KUMAR JHA,  
son of Sri Hitanand Jha, aged  
about 39 years, working as  
Superintendant of CGST & CX,  
Siliguri CGST Division, Siliguri  
CGST Commissionerate and  
residing at Qr. No. IV/B/202,  
Customs & CGST Res. Complex,  
Himachal Vihar, Matigara, Siliguri.

80. SANJIB KUMAR KUNDU son of  
Dulal Chandra Kundu, aged about  
51 years, working as  
Superintendant of CGST & CX, at

*6th*

Advance Ruling Section, Kolkata  
 North CGST & CX Commissionerate  
 and residing at Srimoyee Enclave,  
 Flat No.2G, 75, Dr. J R. Dhar Road,  
 Purba Kamalapur, Dumdum,  
 Kolkata - 700 028.

81. DEBASISH CHAKRABORTI  
 son of Lt. Chunilal Chakraborty,  
 aged about 55 years, working  
 as Superintendant of CGST & CX,  
 Kolkata CGST & CX  
 Commissionerate and residing at  
 D204, NBCC Vibgyor Towers, New  
 Town, Rajarhat, 24 Pgns (N).

82. ANUPAM KUMAR DAS, son  
 of Lt. Debabananda Prasad Das,  
 aged about 56 years, working as  
 Superintendant of CGST & CX,  
 Central Tax Audit, Kolkata II  
 Commissionerate and residing at  
 Hospitalpara, P.O - Islampur, Uttar  
 Dinajpur - 733202. *bel*

83. SAIKAT SAHA, son of Lt Anil Chandra Saha, aged about 54 years, working as Superintendant of CGST & CX, Central Tax Audit, Kolkata - II, Commissionerate and residing at 2, Goraksha Basi Road, Sanjana Mansion, 4<sup>th</sup> Floor, Flat 4A, Kolkata - 700 028.

84. ANUJ KUMAR DAS, son of Lt Debabananda Prasad Das, Aged about 50 years, working as Superintendant of Central Tax & CEx, Balurghat Range, Siliguri CGST Commissionerate and residing at Hospital Para, P.O - Islampur, Dist - Uttar Dinajpur, PIN - 733202.

85. SISIR CHAKRABORTI, son of Lt Naresh Chandra Chakraborti, aged about 52 years, working as Superintendant of CGST & CEx, Appeal - II, Kolkata

36

Commissionerate and residing at  
Basunagar, Gate No. 3, P.O -  
Madhyamgram, Kolkata - 700 129.

86. MANINDRA NATH BARMAN,  
son of Lt. Bhagya Chandra  
Barman, aged about 59 years,  
working as Superintendant of  
Customs, Raiganj Circle, CCP, WB  
and residing at Vill - Nahusara, P.O  
- Bagalari, Via Raiganj, Uttar  
Dinajpur, Pin - 733134.

87. SURESH ABRAHAM, son of  
Lt. T J Abraham, aged about 51  
years, working as Superintendant of  
CGST & CX, Islampur Range,  
Siliguri CGST Commissionerate and  
residing at 85/3, Muchipara Road,  
Kolkata - 700 041.

88. DEBASIS CHANDA, son of  
Lt. Debesh Kumar Chanda, aged  
about 53 years, working as  
Superintendant of CGST & CX,  
*Chand*

Raiganj Circle, Howrah CGST & CX  
Commissionerate and residing at  
Netajipalli, Panchabatitala, P.O -  
Raiganj, Uttar Dinajpur - 733134.

89. SHYAMAL KUMAR BARDHAN,  
son of Lt Rakhal Ranjan Bardhan,  
aged about 53 years, working as  
Superintendant of CGST & CX,  
Dalkhola Range, Siliguri CGST &  
CX Commissionerate and residing  
at Bidhannagar, P.O - Raiganj,  
Uttar Dinajpur - 733134.

90. SAMIR KUMAR DUTTA, son  
of Sri Sushil Kr. Dutta, aged about  
49 years, working as  
Superintendant (TAR/STAT/  
RTI/PQ/Range VII), CGST & CX,  
Central Diva, Kolkata North  
Commissionerate and residing at  
Bijan Sen Sarani, Pratapditya Road,  
P.O - Noapara, Barasat, Kolkata -  
700125. *621*

## 91. ARJUN PRASAD, son of

Lt. Dhani Sao, aged about 51 years, working as Superintendant of CGST & CX, Range - II, Durgapur CGST Division and residing at West Apcar Garden, Opp- Jyotirmoyee Apartment, Asansol, P.O - Upper Chelidanga, Paschim Bardhaman - 713304.

## 92. PARAMANDA JHA, son of

Mahabir Jha, aged about 52 years, working as Superintendant of CGST & CEx, Audit Circle - I, Asansol, Durgapur Audit Commissionerate and residing at Ayodhya Residency, Hindusthan Park, Asansol - 713304.

## 93. GOUTAM SINHA, son of

Lt N K Shinha, aged about 58 years, Working as Superintendant of CGST & CX, Circle - I, Group - I, CGST & CX, Kolkata Audit - I,

66

Commissionerate and residing at  
47/4, PGH Shah Road, Kolkata -  
700032.

94. SUNIL KUMAR BISWAS,  
son of Bhadra Kanta Biswas, aged  
about 53 years, working as  
Superintendant, Range - II & III,  
CGST & CX, Kharagpur Division,  
Haldia CGST Commissionerate and  
residing at Vill - Purbasimulia, P.O  
- Gangasara, Dist - Nadia, PIN -  
741238.

95. ABHIJIT DAS, son of Lt  
Amarendra Kishore Das, aged about  
55 years, working as  
Superintendant of CGST & CX at  
Howrah CGST & CX  
Commissionerate and residing at  
BD - 199, Sector - I, Salt Lake,  
Kolkata - 700 068.

96. TAPAN KUMAR PAIK son of  
Late Nanigopal Paik, aged about 55

*46*

years, working as Superintendant of CGST & CEx, Circle - IV, Durgapur Audit Commissionerate and residing at Vill - Raghunathpur, P.O - Bireswarpur, P.S - Mandirbazar, South 24 Parganas, PIN - 743336.

97. CHIDRUP CHATTERJEE, son of Late Ashutosh Chatterjee, aged about 49 years, working as Superintendant of CGST & CX, Siliguri Audit Circle - V, Durgapur Audit Commissionerate and residing at 19, Sukanta Sarani, P.O & P.S - Parnasree, Kolkata - 700 060.

98. SUNIT NATH, son of Sukumar Nath, aged about 49 years, working as Superintendant of CGST & CEx, Cooch Behar - II Range, CGST & CX Cooch Behar Division and residing at CGST & Central Excise Qtr No. E - 4, Khudiram Sarani, Cooch Behar.

*u.s.b.*

99. ANIRBAN CHOWDHURY, son  
of Late Pranabendu Chowdhury,  
aged about 52 years, working as  
Superintendant of CGST & CEx,  
Jalpaiguri CGST Division,  
Jalpaiguri and residing at New  
Circular Road, P.O & Dist -  
Jalpaiguri.

100. BHARAT PRASAD, son of  
Late B. N Prasad, aged about 49  
years, working as Superintendant of  
Central Goods & Service Tax, at  
Office of the A.C CGST, Jalpaiguri  
Division, Siliguri CGST & CX  
Commissionerate and residing at  
Belakoba, Prasannanagar,  
Jalpaiguri.

101. PRYABRATA DASGUPTA,  
son of Lt. Sukumar Dasgupta,  
aged about 57 years, working as  
Superintendant of CGST & CX, HQ,  
T&R Branch, Kolkata South CGST

*✓*

& CX Commissionerate and residing  
at 11/37A, Jhill Road, Kolkata -  
700 075.

102. PARTHA BAIDYA, son of Lt.  
Jogendra Nath Baidhya, aged about  
49 years, working as  
Superintendant of CGST & CEx,  
Range - I, Taratala - I Division,  
CGST & CEx, Kolkata South  
Commissionerate, Kolkata and  
residing at 24(20), Anandapuri, "A"  
Road 1<sup>st</sup> Lane, Nonachandanpukur,  
Kolkata - 700122.

103. NIRMAL KUMAR MAJUMDER  
son of Lt. Kunja Lal Majumder, aged  
about 55 years, working as  
Superintendant of CGST & CX,  
Range - VI, Rashbehari Division,  
Kolkata South Commissionerate  
and residing at Vill - Jalsukha, P.O  
- Badbillagram, Dist - Nadia, PIN -

741126.

*heb*

104. NIRMAL KUMAR MAJUMDER,  
son of Lt. Tusto Mohan Majumder,  
aged about 50 years, working as  
Superintendant of Central Tax,  
Range - II, Budge Budge Division,  
Kolkata South CGST & CX  
Commissionerate and residing at  
Sreebhumi, Ichhapur, North 24  
Parganas.

105. DEBASIS DHAR son  
of Late Hirndra Kumar Dhar, aged  
about 58 years, working as  
Superintendant of CGST & CEx,  
Siliguri CGST & CEx Appeal  
Commissionerate and residing at  
Amiya Apartment, 2<sup>nd</sup> Floor, JC  
Bose Road, Siliguri.

106. TAPAN KUMAR MISIR, son  
of Late Sovan Misir, aged about 54  
years, working as Superintendant of  
CGST & CX, Siliguri CGST & CX  
Commissionerate and residing at  
*Wef*

Green View Complex, Flat - H, Gr.  
Floor, Block - 2, Upper  
Bhanunagar, Behind Vishal  
Cinema, Siliguri - 734001.

107. KISHAN MONDAL, son of  
Late Nanda Kishore Mondal, aged  
about 55 years, working as  
Superintendant of Fulbari LCS,  
Siliguri Customs Division, Fulbari  
and residing at Prembazar, P.O -  
Hijli Cooperative, Dist - Paschim  
Midnapur, PIN - 721306.

108. SUDIP BISWAS, son of Late  
Sunil Kumar Biswas, aged about 48  
years, working as Superintendant of  
CGST & CX, Durgapur Audit  
Commissionerate and residing at N-  
52, Milanpalli, P.O - Hridaypur,  
Kolkata 700 122.

109. PANINAL KANTI SARKAR  
son of Sri Satya Ranjan Sarkar,  
aged about 55 years, working as  
*web*

Superintendant (Vig), CGST & CX,  
Kolkata Audit - I, Commissionerate  
and residing at A/11-430, Kalyani,  
Nadia.

110. SAMIR KUMAR DAS, son of  
Parshwanat H Das, aged about 57  
years, working as Superintendant of  
CGST & CX, Hdqrs. Tech, Kolkata  
South Commissionerate and  
residing at 324, Ramkrishnapur,  
Barasat, Kolkata - 700 124.

111. BANI BASU, Wife of Sri  
Ashis Kr. Basu, aged about 53  
years, working as Superintendant of  
CGST & CX, Howrah CGST & CEx  
Commissionerate and residing at  
300K, Banamali Banerjee Road,  
Kolkata - 700 082.

112. ASHIS KR BASU, son of  
Lt. Amiya Kr Basu, aged about 56  
years, working as Superintendant of  
CGST & CEx, Howrah CGST & CEx

*[Signature]*

Commissionerate and residing at  
300K, Banamali Banerjee Road,  
Kolkata - 700082.

113. PUMENDU SHEKHAR NASKAR,  
son of Sri Birendra Nath Naskar,  
aged about 57 years, working as  
Superintendant of CGST & CX,  
Behala Division, Kolkata South  
Commissionerate and residing at  
Vivekananda Pally, Sonarpur,  
Kolkata - 700150.

114. ANIMA MANDAL, Daughter  
of Lt. A.B Mandal, aged about 52  
years, working as Superintendant of  
CGST & Central Excise, Range II,  
CGST & Central Excise Durgapur -  
III Division and residing at Central  
Excise Staff Qtrs. III/22, Ispatpally,  
Bidhannagar, Durgapur - 713212.

115. DEBASHIS SAHA, son of  
Shri Amalendu Saha, aged about 50  
years, working as Superintendant of

*Debashis*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CGST & CX, Durgapur Audit  
Commissionerate and residing at  
Block - D1, Flat - 81, 16/7, Dover  
Lane, Kolkata - 700 029.

116. SANTANU CHATTOPADHYAY,  
son of Lt. Sankar Chattopadhyay,  
aged about 56 years, working as  
Asst. Commissioner, Siliguri CGST  
& CEx. Appeal Commissionerate and  
residing at Pandapara, Kalibari, P.O  
- Pandapara, Jalpaiguri.

117. MANOJ KUMAR, son of  
Krishna Deo Prasad, aged about 49  
years, working as Superintendant of  
CGST & CEx, Office of the CGST  
& CEx, Durgapur Audit  
Commissionerate and residing at  
13B/8, Saptarshi Park, Shankarpur  
West, P.O - ABL Township,  
Durgapur - 713206.

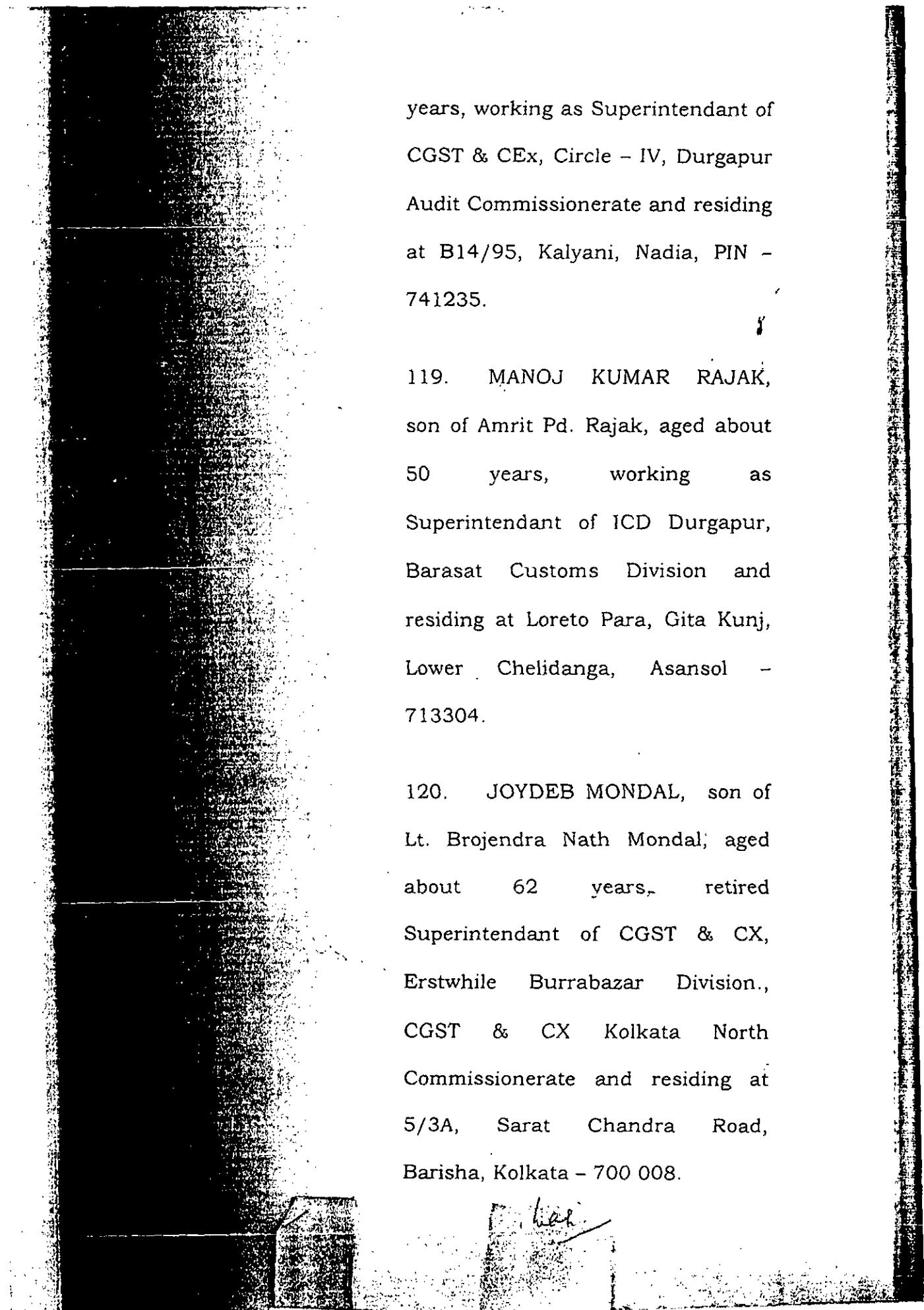
118. SUBRATA BAUL, son of Sri  
Debasish Baul, aged about 54

*Subrata Baul*

years, working as Superintendant of CGST & CEx, Circle - IV, Durgapur Audit Commissionerate and residing at B14/95, Kalyani, Nadia, PIN - 741235.

119. MANOJ KUMAR RAJAK, son of Amrit Pd. Rajak, aged about 50 years, working as Superintendant of ICD Durgapur, Barasat Customs Division and residing at Loreto Para, Gita Kunj, Lower Chelidanga, Asansol - 713304.

120. JOYDEB MONDAL, son of Lt. Brojendra Nath Mondal, aged about 62 years, retired Superintendant of CGST & CX, Erstwhile Burrabazar Division., CGST & CX Kolkata North Commissionerate and residing at 5/3A, Sarat Chandra Road, Barisha, Kolkata - 700 008.



121. PRADIP PAL, son of Lt. Bhabotosh Chandra Pal, aged about 52 years, working as Superintendant of CGST & CEx, Circle - I, Durgapur Audit Commissionerate and residing at Vidyasagar Sarani, 2<sup>nd</sup> Bye Lane, Birati, Kolkata - 700 051.

122. BODDEDA SURYA PRAKASH RAO, son of Sri Rama Rao, aged about 54 years, working as Senior Intelligence Officer, DGGI, Durgapur Regional Unit, Siliguri Zonal Unit, Siliguri and residing at Flat No. B5/6, Shilpakanan, Phae - III, Bidhannagar, Durgapur - 713206.

123. INDU KUMARI JHA, Wife of Late Laxman Jha/Anil Kr. Jha, representing for Anil Kr. Jha, the Ex. Superintendant of CGST & CX, Kolkata North Commissionerate and residing at Flat No. 3H, Chirag

Feb

apartment, 4, Italgachha Road,  
Kolkata - 700 028.

124. MIHIR GHOSH, son of Lt.  
Jittendranath Ghosh, aged about 59  
years, working as Superintendant of  
CGST & CX, Kolkata Audit-II  
*Commissionerate and residing at AC*  
- 48, Deshbandhunagar, Baguihati,  
Kolkata - 700 059.

125. UMA PRASAD SARKAR, son  
of Lt. Jaminikanta Sarkar, aged  
about 57 years, working as  
Superintendant of CGST & CX,  
Audit Kolkata - II Commissionerate  
and residing at Deep Kiran  
Apartment, Block - B, Flat No. D/1,  
8, B.T Road, Kolkata - 700 056.

126. KRISHNA MONDAL, son of  
Radhesham Mondal, aged about 59  
years, working as Superintendant of  
CGST & CX, Taratala - I Division,  
Kolkata South Commissionerate

*hsl*

and residing at Dainpamirzanagar,

P.O - Sarkarpur, P.S - Maheshtala,

Kolkata - 700 143.

127. ARABINDA BISWAS , son of Late Gurudas Biswas, aged about 52 years, working as Superintendant of CGST & CX, Petrapol LCS, Deputy Commissioner of Customs (P&E), CC(P), Customs House, 3<sup>rd</sup> Floor, 15/1, Strand Road, Kolkata - 700001 and residing at G6/3, Bipasha Apartment, 143, Sankar Bose Road, Chetla, Kolkata - 700 027

128. SOMA MUKHOPADHYAY, Daughter of Late Krishna Lal Mukherjee, aged about 56 years, working as Superintendant of Customs, Petrapole ICP, Petrapole and residing at 3/A, Kholisa Kota Pally, P.O - Birati, Kolkata - 700051.

Ref:

129. SRI SANTANU KUMAR BISWAS,  
 Son of Late Ranjit Kumar Biswas, aged  
 about 58 years, working as Asst.  
 Commissioner, CGST & CX, Taratala -  
 I, division, Kolkata - South  
 Commissionerate and residing at 75/2,  
 K.P Mukherjee Road, Kolkata - 700  
 008.

130. SRI ASHOK KUMAR HALDER,  
 son of Late Ananta Kumar Halder, aged  
 about 55 years, working as  
 Superintendant of CGST & CX, Circle -  
 III, Group Large - 1, CGST & CX,  
 Durgapur Audit Commissionerate and  
 residing at 27/53, K.M Naskar Road,  
 P.O & P.S. - Regentpark, - 700 040.  
 All are working & sup't of CGST, p.e.x, circle,  
 II, Group Large - 1. w.o. ...Applicants

-Versus-

1. UNION OF INDIA service through  
 the Secretary, Department of Revenue  
 Ministry of Finance, , North Block, New  
 Delhi-110001.

2. THE CHAIRMAN, Central Board of  
 Indirect Taxes & Customs, Department  
 of Revenue, Ministry of Finance,

*h.e.i.*

Government of India, having its office  
at North Block, New Delhi-110001;

3. THE PRINCIPAL CHIEF  
COMMISSIONER OF CGST&CX,  
Kolkata Zone, GST Bhawan, 180,  
Santipally, Rajdanga Main Road,  
Kolkata-700107.

4. THE PRINCIPAL COMMISSIONER  
OF CGST & CX, Kolkata North  
Commissionerate, GST Bhawan, 180,  
Santipally, Rajdanga Main Road,  
Kolkata-700107.

5. THE COMMISSIONER OF CGST &  
CX, Howrah Commissionerate, 15/1,  
Strand Road, MS Building, Kolkata-  
700001.

6. THE COMMISSIONER OF CGST &  
CX, Kolkata Appeal-I Commissionerate,  
GSTBhawan, 180, Santipally,  
Rajdanga Main Road, Kolkata-700107.

7. THE COMMISSIONER OF CGST &  
CX, Kolkata Audit-I Commissionerate,  
GST Bhawan, 180, Santipally,

*heb*

Rajdanga Main Road, Kolkata-700107.

8. THE COMMISSIONER OF CGST &  
CX, Kolkata Audit-II Commissionerate,  
Bamboo Villa, 169 A.J.C.Bose Road  
Kolkata-700014.

9. THE ADDITIONAL DIRECTOR  
GENERAL, in the office the Additional  
Director General Of Taxpayer Service,  
Eastern Zonal Unit, GST Bhawan, 180,  
Santipally, Rajdanga Main Road,  
Kolkata-700107.

10. THE ADDITIONAL DIRECTOR  
GENERAL in the office of Directotare Of  
Revenue Intelligence, 8, Ho Chi Minh  
Srani, Kolkata-700071.

11. THE COMMISSIONER, CGST  
& CX, Durgapur Audit  
Commissionerate, Central Excise &  
CGST, S R Sarani, Durgapur-16.

12. THE COMMISSIONER OF  
CGST & CX, Bolpur Commissionerate,

Sian, Nanoor Chandidas Road, Bolpur,  
Dist: Birbhum, Pin-731204.

13. THE COMMISSIONER OF  
CGST & CX, Kolkata South  
Commissionerate, GST Bhawan, 180,  
Santipally, Rajdanga Main Road,  
Kolkata-700107.

14. THE COMMISSIONER OF  
CGST & CX, Siliguri Commissionerate,  
C.R Building, Hakimpara, Siliguri,  
Dist: Darjeeling, Pin:734001.

15. THE COMMISSIONER, CGST  
& CX in the Office of the Commissioner  
Of Customs (Preventive), West Bengal,  
15/1, Strand Road, Kolkata-700001.

16. THE VICE CHAIRMAN in the  
office Of The Customs, Central Excise  
& Service Tax Settlement Commission,  
Additional Bench, Kokata, CGO  
Complex, 3rd. MSO Building, DF  
Block, Block-A, 6th. Floor, Salt Lake,  
Kolkata-700064.

CENTRAL ADMINISTRATIVE TRIBUNAL  
KOLKATA BENCH, KOLKATA

No. O.A. 350/00360/2020  
M.A. 350/00214/2020

Date of order: 1.7.2020

Present : Hon'ble Ms. Bidisha Banerjee, Judicial Member  
Hon'ble Dr. Nandita Chatterjee, Administrative Member

APURBA ROY & ORS.

VERSUS -

UNION OF INDIA & ORS. (CGST & CX)

For the Applicant : Mr. A. Hait, Counsel

For the Respondents : Mr. A. Roy, Counsel

ORDER (Oral)



Per Dr. Nandita Chatterjee, Administrative Member:

Being aggrieved at non-receipt of Non-Functional Grade, the applicants have approached this Tribunal praying for the following relief:-

"(a) Leave may be granted to the applicants to file this application jointly under Rule 4(5)(a) of the Central Administrative Tribunal (Procedure) Rules, 1987 as the applicants have a common grievance;

(b) To quash and/order set aside the impugned office letter dated 25<sup>th</sup> September, 2018 issued by the Under-Secretary to the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs whereby the said authority directed that the persons concerned those who are not party in the proceeding in any court matter, they cannot be given the benefit of Grade Pay of Rs. 5400/- which is a discrimination and violation of Article 14 and 17 of the Constitution of India being Annexure A-12 of this original application.

(c) To quash and/or set aside the impugned office letter dated 16<sup>th</sup> November, 2018 issued by the office of the Principal Commissioner, Central GST and Central Excise, Kolkata North Commissionerate communicated that they are unable to process re-fixation of pay due to unavailability of the proper order or guidelines from the CBIC/DoPT, New Delhi or the competent authority being Annexure A-15 of this original application which is a misleading statement as because by way of gazette notification dated 29<sup>th</sup> August, 2008 and the Circulars dated 11.2.2009 and 21.11.2008 being Annexure A-2 and A-3 and A-4 of this original application, the higher authority had made it clear that if the officer completes 4 years on a date after 01.01.2006, he will be given non-functional upgradation from such date on which he completes 4 years I the pay scale of Rs. 7500-12000 (pre-revised).

*h.s.*

(d) To quash and/or set aside the impugned office letter dated 25<sup>th</sup> February, 2019 issued by the Director, Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs communicated to Zonal Principal Commissioner of Central Tax, Hyderabad Commissionerate with request to implement the common orders of Hon'ble Tribunal on the same issue dated 27.8.2018 in and 16.11.18 in respect of the petitioners only those who were the party in the proceeding. Which is highly discriminatory and in violation of Article 14 and 17 of the Constitution of India – being Annexure A-16 of this original application which is hostile discrimination of Article 14 and 16 of the Constitution of India.

(e) To quash and/or set aside the impugned office order dated 22.2.2019 issued by the Commissioner of CGST & CX, Siliguri Commissionerate by which the claim of the applicants has been rejected by stating that the benefit of NFG of Grade Pay of Rs. 5400/- to the officers who has completed 4 years continuous service in the Grade Pay of Rs. 4800 may not be allowed until final direction/clarification received from the Board (or Cadre Control Authority) in this matter being Annexure A-19 of this original application.

(f) To pass an appropriate order direction upon the respondent authority to give the benefit of Grade Pay of Rs. 5400/- in favour of the present applicants on non-functional basis with effect from the date on completion of continuous service of 4 years in Grade Pay of Rs. 4800/- in PB-2 in terms of the gazette notification dated 29<sup>th</sup> August, 2008 and the circulars dated 21<sup>st</sup> November, 2008 issued by the Ministry of Finance, Department of Revenue, Central Board of Excise & Customs along with all consequential benefits in the light of the direction rendered by the Learned Tribunals, Hon'ble High Courts and Hon'ble Supreme Court in judgment and order dated 4.11.2015 passed by the coordinate bench of the Central Administrative Tribunal, Chandigarh bench in O.a. No. 060/01044/2014 and O.a. No. 060/0018/2015 and the judgment and order dated 8<sup>th</sup> December, 2016 passed by the Division Bench of the Hon'ble High Court of Kerala at Ernakulam in OP (CAT) No. 276 of 2010 (Z) and the order passed by the learned Central Administrative Tribunal, Allahabad Bench dated 6<sup>th</sup> December, 2018 in O.A. No. 1318 of 2018 and the judgement and order passed by the Division Bench of the Hon'ble High Court of Judicature at Madras dated 06.09.2010 in WP No. 13225 of 2010 whereby the Hon'ble High Court of Judicature at Madras also taken the same view by directing the respondents to extend the benefit of Grade Pay of Rs. 5400/- in favour of the similarly circumstanced employees and the judgment and order dated 10.10.2017 passed by the Hon'ble Supreme Court in Civil Appeal No. 8883 of 2011 by which the Hon'ble Apex Court also upheld the decision rendered by the Hon'ble High Court of Judicature at Madras in WP No. 13225 of 2010 and the order passed by the Division Bench of the Hon'ble High Court in Writ Petition No. 39218 of 2012 and the same view has been taken by the Hon'ble High Court as per the direction of the Hon'ble Supreme Court and the order passed by the Learned Central Administrative Tribunal, Allahabad Bench dated 6<sup>th</sup> December, 2018 in O.A. No. 1318 of 2018 whereby the Learned Central Administrative Tribunal, Allahabad Bench also passed an order by directing the respondents to extend the benefits of judgment in favour of the similarly circumstanced persons who approached before that Tribunal within a specific time.

(g) to declare that the applicant is the similarly circumstanced person vis-à-vis to the employees those who are parties in the proceeding in the various proceedings before the Hon'ble Tribunal as well as High Courts and Hon'ble Supreme Court and is entitled to get the Grade Pay of Rs. 5400/- those who is Group-B officers of Departments of Posts, Revenue etc, will be granted Grade Pay of Rs. 5400/- in PB-2 on non-functional basis after 4 years of regular service in the grade pay of Rs. 4800 in PB-2 with effect from 1.10.2015 along with all consequential benefits vis-à-vis to the other similarly circumstanced person who got the same in view of the various decisions of this Hon'ble Tribunal. Therefore, denial of the same benefit of the present applicant based on the clarifications issued by the Government of India was contrary to the gazette notification dated 29<sup>th</sup> August, 2008 and the Circular dated 21.11.2008 being Annexure A-2 and A-3 of this original application. Despite the fact that present applicant has made representations before the concerned authority individually before the concerned respondents by relying upon the various orders passed by the Learned Central Administrative Tribunals, High Courts and Hon'ble Supreme Court which has not been considered by the same respondent which is a clear violation of Article 14 and 16 of the Constitution of India and which is to be considered in the light of the implementation order in the case of Mr. Shilidhya Maitra and others vide office order No. 286/2019 dated 06.12.2019 being Annexure A-21 of this original application.

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(h) To pass an appropriate order directing upon the respondent authority to grant the Grade Pay of Rs. 5400/- to the post of Superintendent in terms of the various orders passed by the Learned Central Administrative Tribunal, High Courts and Hon'ble Supreme Court with effect from 01.10.2015 in the Grade Pay of Rs. 5400/- along with all arrear consequential benefits in favour of the present applicant."

2. Heard both Ld. Counsel, examined documents on record. The matter is taken up for disposal at the admission stage.
3. An M.A. bearing No. 350/00214/2020 has been filed by the applicants praying for liberty for joint prosecution. The applicants are permitted to jointly prosecute this O.A. under Rule 4(5)(a) of the CAT (Procedure) Rules, 1987, subject to payment of individual court fees, on the ground that the applicants share a common grievance, commonality of cause of action as well as common interest..
4. Applicants' submissions, in brief, is that the applicants are all working as Superintendents of Central Excise, a Group -B post, under the administrative control and authority of respondent No. 3 to this O.A. Their grievance is that they are not receiving a Grade Pay of Rs. 5400/- in PB 2 even after completion of four years service in Grade Pay of Rs. 4800/- in PB-2 (Rs. 7500-12000)(pre-revised) despite the fact that vide notification dated 29.8.2008 it was notified, inter alia, that Gr. B officers of Department of Posts, Revenue etc. would be granted Grade Pay of Rs. 5400/- in PB-2 on non-functional basis after 4 years of regular service in Grade Pay of Rs. 4800/- in PB-2. That, on 11.2.2009, the Department of Revenue, however, issued a circular stating that officers who are in the pre revised pay scale of Rs. 7500-12000 (corresponding to the Grade Pay of Rs. 4800/-) by virtue of financial upgradation under ACP would not be entitled to the benefit of further upgradation to the pre-revised scale of Rs. 8000-13500/- on completion of four years in the pre-revised pay scale of Rs. 7500-12000/. This clarification of the Department of Revenue, however, was challenged before the Hon'ble High Court of Judicature at Madras in WP No. 13225 of 2010 and the Hon'ble Court had directed that benefits of Grade Pay of Rs. 5400/- be extended in favour of similarly circumstanced employees. The Hon'ble Apex Court upheld such decision in Civil Appeal No. 8883 of



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2011, and, that, the said view was reiterated by various other judicial fora such as the Hon'ble High Court at Hyderabad, CAT, Allahabad Bench and CAT, Ernakulam Bench. In compliance, the Central GST Commissionerate at Chandigarh also granted the benefit of Rs. 5400/- to eligible officials.

That, the applicants had represented (Annexure A-14 to the O.A., colly) praying for implementation of the orders of various judicial fora in this regard.

By an order dated 25.2.219, however, the department of Revenue had directed that the said orders should be implemented only in the case of applicants in O.A.s filed in CAT, Hyderabad Bench. Similarly, vide orders dated 22.2.2019, the Siliguri Commissionerate decided that the benefits of NFSG of Grade Pay of Rs. 5400/- may not be allowed to officers who have completed four years continuous service in the Grade Pay of Rs. 4800/- till final decision is received from the cadre controlling authority.



That, the respondent No. 3 to this O.A., had, however, vide Office Order dated 6.12.2019 (Annexure A-21 to the O.A.), decided to implement the orders of the Tribunal in O.A. No. 350/00358/2019 read with M.A. No. 350/00206/2019 and the applicants would pray that a similar order be issued to dispose of their pending representations in the light of orders passed by this Tribunal in O.A. No. 350/00358/2019.

5. Ld. Counsel for the respondents does not object to disposal of the pending representations in accordance with law.

6. Accordingly, without entering into the merits of the matter, and, with the consent of the parties, we hereby direct the respondent No. 3, who is the Principal Chief Commissioner of CGST & CX, Kolkata Zone, or any other competent authority to examine the contents of the representations of the applicants at (Annexure A-14 to the O.A. colly.), if received at his end, and to dispose of the same in accordance with law, within 16 weeks from the date of receipt of a copy of this order. The said

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authority shall, thereafter, convey his decision in the form of a reasoned and speaking order to the applicants.

7. With these directions, the O.A. is disposed of. No costs.

M.A. is disposed of subject to payment of individual court fees by the applicant.

(Dr. Nandita Chatterjee)  
Administrative Member

(Bidisha Banerjee)  
Judicial Member

SP

