

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

**OA No.353/2021**

**This the 15<sup>th</sup> day of September, 2021.**

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

1. Kishor Kumar, Superintendent  
Central Excise and CGST  
(Vadodara Audit Commissionerate)  
Residing at C-34, Shreekunj Greens,  
Opp. Pratham Vatika, New Alkapuri,  
Vadodara, Gujarat – 390 021.
  
2. Bikash Kumar Jha, Superintendent  
Central Excise and CGST  
(Principal Chief Commissioner's office)  
Residing at 74, Rosedale Vatika-1  
Atladra Bil Canal Road,  
Vadodara, Gujarat – 391 410. .... Applicants

( By Advocate : Shri Harjot Singh)

VERSUS

1. Union of India  
Notice to be served through  
The Secretary, Revenue  
Ministry of Finance,  
North Block, New Delhi – 110 001.
  
2. The Chairman  
Central Board of Indirect Taxes and Customs  
North Block, New Delhi – 110 001.
  
3. Principal Chief Commissioner  
Central Excise and CGST, Vadodara Zone,  
GST Bhavan, Chakli Circle, Race Course  
Vadodara 390 007.
  
4. The Principal Commissioner  
Central Excise and CGST, Vadodara Audit,  
GST Bhavan, Subhanpura, Near ArkeeGarba Ground,  
Vadodara 390 023.

**CAT, Ahmedabad Bench**

5. The Principal Commissioner  
Central Excise and CGST, Vadodara Zone,  
GST Bhavan, Chakli Circle, Race Course  
Vadodara 390 007. .... Respondents.

**ORDER (ORAL)**

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

1. In the instant OA, it is contended by the applicants that the representations submitted by them with regard to grant of NFU in Level-9 on 15.7.2020 and 09.07.2020 respectively (Annexure A/16) and reminders followed by 01.07.2021 and 12.04.2021 respectively (Annexure A/17) have not been considered and decided till date. The applicants have also placed on record a copy of the letter dated 07.04.2021 (Annexure A/20) issued by Ministry of Finance, Department of Revenue (Central Board of Indirect Taxes & Customs) addressed to the Principal Chief Controller of Accounts, Central Board of Indirect Taxes & Customs) wherein at relevant para 5, it is stated as under :

*“5. Keeping in view the fact that Hundreds of CAT/Court cases are pending throughout India seeking benefit of M. Subramaniam case, the matter of extending the benefit of Order dated 06.09.2010 of the Hon'ble High Court of Judicature at Madras in W.P. No. 13225 of 20 10 in the case of M. Subramaniam to all similarly placed officers has been examined in the Board. Department of Expenditure has not agreed to the proposal of the Department to extend the benefit of the said judgment to all similarly placed officers. However, the Court judgments which are passed by placing reliance on the M. Subramaniam case are forwarded to the Board for further directions in so far as implementation of such CAT/Court orders are concerned.”*

**CAT, Ahmedabad Bench**

2. On perusal of the aforesaid letter dated 07.04.2021, we find that the respondents are in process of considering the claim put forthwith by the employees such as applicants herein with respect to extending the benefits of order passed in the case of M.Subramaniam and necessary instruction/ direction has been forwarded to the Board.
3. In view of the above circumstances, we deemed it fit to dispose of the OA at admission stage itself by directing the respondents to take appropriate decision on the pending representations of the applicants, if not decided till date, within a period of six months from the date of receipt of a copy of this order and intimate such decision to the applicants. We made it clear that this Tribunal has not expressed any opinion on merits of the claim of the applicant.
4. With the above direction, the OA stands disposed. No order as to costs.

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

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