

**Central Administrative Tribunal  
Jaipur Bench, Jaipur**

**O.A. No.66/2014**

Reserved on:04.08.2021  
Pronounced on: 06.08.2021

**Hon'ble Mr. Dinesh Sharma, Member (A)  
Hon'ble Mrs.Hina P. Shah, Member (J)**

Arvind Sudarshan Son of Late Shri M.L.Sudarshan, aged around 53 years, Resident of IV/23, Income Tax Colony, Malviya Nagar, Jaipur. Presently working as Deputy Commissioner of Income Tax, Jaipur. ...Applicant.

(By Advocate: Shri Amit Mathur )

Versus

1. The Union of India through Secretary, Department of Finance, Ministry of Revenue, North Block New Delhi.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi.
3. The Chief Commissioner, Department of Income Tax, Statue Circle, Jaipur.

...Respondents.

(By Advocate: Shri Gaurav Jain)

**ORDER**

**Per: Dinesh Sharma, Member (A):**

In this case, the applicant has prayed for grant of benefits of 2<sup>nd</sup> MACP with effect from 01.04.2005 or from the date the scheme has been made applicable and further for consequential fixation of pay.

(2)

2. A reply has been filed by the respondents denying the claim of the applicant stating that the applicant's case is not covered for 2<sup>nd</sup> MACP.

3. The matter was heard through video conferencing on 04.08.2021. It was informed that there is a decision of the Hon'ble Supreme Court in **Union of India vs. M.V.Mohanan Nair** (2020) 5 SCC 421 in this matter which squarely covers the facts of this case. According to this judgment, the applicant is not entitled to the relief prayed by him (for financial upgradation in grade pay of promotional post). Since the decision applies on the facts of this case, the applicant cannot be granted the relief claimed by him. The OA is, therefore, dismissed. No costs.

(Hina P. Shah)  
Member (J)

(Dinesh Sharma)  
Member (A)

/kdr/