

**(Reserved)**

**CENTRAL ADMINISTRATIVE TRIBUNAL  
JAMMU BENCH, JAMMU**

Hearing through video conferencing

**T.A. 61/3409/2021**

**alongwith**

**T.A. No. 61/3415/2021**



**Pronounced on: This the 22<sup>nd</sup> day of October 2021**

**HON'BLE MR. RAKESH SAGAR JAIN, MEMBER (J)  
HON'BLE MR. ANAND MATHUR, MEMBER (A)**

**T.A. No. 61/3409/2021**

1. Roshan Lal, age 37 years, S/o Sh. Sardari Lal, R/o H. No. 56 Patoli Mangotrain, Jammu.
2. Vijay Kumar, age 39 years, S/o Sh. Kewal Singh, R/o H.No. 135-F, PO Sheikh Nagar, Gorkha Bahu Fort, Jammu.
3. Joginder Pal, age 44 years, S/o Lt Sh. Amar Nath , R/o H. No. 21, Street No.6, Talab Tillo, Jammu.
4. Vipan Kumar, age 40 years, S/o Sh.Dhanbadur Thapa, R/o H.No.144, Gorkha Nagar Bahu Fort, Jammu
5. Gopal Krishan, age 40 years, S/o Sh. Sham Lal, R/o Village Tikri khani P.O Sangrampur Tehsil and District Jammu
6. Pawan Kumar, age 38 years, S/o Sh. Teju Ram, R/o N. S. Pura, PO Pargwal, Tehsil Akhnoor, District Jammu
7. Victor Kumar, age 39 years, S/o Sh. Karam Chand, R/o Khalow, PO Plassi, Tehsil Basohli, District Kathua
8. Ashok Kumar, age 32 years, S/o Sh. Shallo Ram, R/o H.No.906, Near Gurudwara, Janipur Housing Colony, Jammu
9. Sanjay Kumar, age 35 years, S/o Jagan Nath Choudhary, R/o Qtr. No.2, Type II Pr AG's Colony, Jammu
10. Garu Ram, age 28 years, S/o Sh. Hem Raj, R/o H.No.127, Near Shiv Jangum Mandir Resham Ghar Colony, Jammu
11. Kulbeer Singh, age 26 years, S/o Sh. Ajit Singh, R/o New Road Gadi Garh, Jammu



12. Balwant Raj, age 45 years, S/o Sh. Baisakhi Ram, R/o H.No.335, Ward No.47, Bahu Fort, Jammu
13. Amerath Pal Singh, age 34 years, S/o Sh. Kuldeep Singh, R/o Langer (Behind Army School) P.O. Gangyal, Jammu
14. Jyoti Parkash, age 26 years, S/o Sh. Kulwant Choudhary, R/o Qtr. No.25, Type II Pr AG's Colony, Jammu
15. Anil Kumar, age 25 years, S/o Sh. Bharat Bhushan , R/o H.No. 610 Near Agriculture Office, Gole Pulli Talab Tillo, Jammu.
16. Ajay Kumar, age 25 years, S/o Sh. Kala Ram, R/o Village Sarora, PO Akalpur, Tehsil and District Jammu
17. Narinder Kumar, age 24 years, S/o Sh. Sardari Lal, R/o Bagajana, PO Chuwala, R.S. Pura, Jammu
18. Jeevan Jyoti, age 23 years, S/o Sh. Puran Chand, R/o H.No.C78 Lane No.9, Shiv Nagar, Jammu
19. Ravi Kumar, age 31 years, S/o Sh. Sardari Lal, R/o Laori Chak, Tehsil and District Jammu
20. Rajni, age 33 years, W/o Baldev Raj, R/o H.No.509, Lane No.29, Rajpura Mangotrian, Jammu
21. Mona Mashi, age 31 years, D/o Tara Mashi, R/o H.No.509, Lane No.29 Rajpura Mangotrian, Jammu.
22. Raju Mashi, age 41 years, S/o Rafiq Mashi, R/o H.No.514, Mandir Gali Rajpura Mangotrian, Jammu.

.....Applicants

(Advocate: Mr. R S Thakur, Sr. Advocate assisted by Mr. Ashwani)

### **Versus**

1. Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi
2. The Comptroller and Auditor General of India, New Delhi
3. The Principal Accountant General (A&E), Jammu and Kashmir, Jammu
4. Sh. V.K. Bhat, Sr. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
5. Sh. Verinder Razdan, Asstt. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
6. Sh. Raj Kumar Uttam, Asstt. Accounts Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
7. Sh. S.K. Mengi, Sr. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu



8. Sh. Pramod Kumar, Asstt. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
9. Sh. Yash Pal Gill, Asstt. Accounts Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
10. Sh. J.K. Handoo, Sr. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
11. Smt. Renu Koul, Asstt. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
12. Sh. Romesh Chander, Asstt. Accounts Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
13. Sh. K.K. Verma, Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
14. Sh. Baldev Raj, Asstt. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
15. Sh. K.L. Choudrey, Asstt. Accounts Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
16. Sh. J.P. Sharma, Sr. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
17. Sh. Mohan Lal, Asstt. Audit Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
18. Sh. Ravinder Kumar Raina, Asstt. Accounts Officer, Office of the Principal Accountant General (A&E), Jammu and Kashmir, Jammu
19. Peer Muzfar Ahmad Shah, S/o Peer Mohd. Shafi Shah, R/o H.No.P-9 Shah Faisal Colony, Buchpora, Srinagar.
20. Nilofer Tabasum, S/o Abdul Qayoom, R/o Housing Colony Bemina H.No. 135/A, Srinagar
21. Malik Mohamad Mudasir, S/o Abdul Rahim Malik, R/o Soibugh Budgam, Near Jamia Masjid Kashmir
22. Shaheena Akhtar, D/o Abdul Ahad Sofi, R/o Shaheena Akhtar W/o Showkat Ahmad Rahi R/o Brari Pora, Nawa Kadal, Srinagar
23. Rukeeb Ahmad Khan, S/o Rahat Khan, R/o Baghi Nand Singh Chattaal, Srinagar
24. Masarat Hassan, S/o Mir Gh. Hassan Mawloodi, R/o Ahmad Mattoo, H.NO. E-28, Shah Faisal Colony, Budhpura, Srinagar.-190020
25. Izhar Ahmad Shah, S/o Gh. Haider Shah, R/o Sheerbagh Lasjan Chadoora Distt. Budgam J&K
26. Upasana Sharma, D/o Krishan Ji Sharma, C/o Office Of the Pr.A.G (Audit) J&K, Jammu Section ICT Wing, Jammu



27. Nanak Singh, S/o Nirmal Singh, R/o New Road, Karan Bagh, Near Harvand College, Gadi Gadh, Jammu
28. Ruqaya Rasool, S/o Ghulam Rasool, R/o Bilal Abad Near Dar-UL-Aloom Bilaliya Amda Kadal Lal Bazar Srinagar
29. Bilal Ahmad Lone, S/o Ab Salam Lone, R/o Checki Bala (Awaneera) Shopian
30. Mahjabern Akhter, S/o Gulam Nabi Bhat, R/o Bund Batwara Near Dar Mohalla Srinagar
31. Wakas Rashid, S/o Abdul Rashid Haroon, R/o Abu-Bakar Housing Colony, Bemina, Srinagar, Near Water Tanky
32. Radhay Shyam, S/o Jabru Ram, R/o Vill-Darol Mathurian, Post Office Chakra Tehsil Hiranagar, District Kathua
33. Javed Ahmad Makdoomi, S/o Gh. Nabi Makdoomi, R/o Syed Ali Akbar, Khanawari, Tehsil Zaldagar, District Srinagar.
34. Suheela Sheikh, S/o Ghulam Mohd Sheikh, R/o Shahi-Hamdan Lane Umar Abad Zainakote Srinagar
35. Tariq Ahmad Matoo, S/o Showkat Ahmad Matoo, R/o Sec. - 4, H.No. 639, Hamdania Colony, Bemina, Srinagar
36. Ghulam Mohmad Bhat, S/o Ghulam Rasool Bhat, R/o Nundreshi Colony, B/A Bemina, Srinagar
37. Ajaz Ahmad Sofi, S/o Gulam Nabi Sofi, R/o Rec Chowk, Bazar Batamaloo, Srinagar
38. Fayaz Ahmad Mir, S/o Mohd Jabar Mir, R/o Gowharpura Tehsil Chadoora Budgam
39. Afshana Rashid, S/o Abdul Rashid Bhat, R/o H.No. 611, Govt. Housing Colony, Baghi-e-Mehtar, (Near Water Tanky), Srinagar
40. Shubnam Ara, S/o Malik Gh. Hassan, R/o Kaloosa Bandipora
41. Sachin Gupta, S/o Ved Prakash Gupta, R/o H.No 2, Lane No.28 Opposite Dr. Ambedkar School, Rajpura, Jammu
42. Peer Showkat Hussain, S/o Peer Gh. Hassan, R/o Budshah Nagar, Natipora, Near RTO-190015, Srinagar
43. Taskeena Fatima. S/o Ali Mohd, R/o Bemina Khumeni Chowk, Kolipora, District Budgam Srinagar
44. Ifshan Mustafa, S/o Ghulam Mustafa, R/o Iqbal Abad Lane-4 Sec. 1, Bemina - 190012
45. Shabir Ahmad Wani, S/o Mohd Safdar Wani, R/o Manhama Magam Beerwah Distt. Budgam J&K
46. Fozia Matoo, S/o Ab. Gani Mattoo, R/o 236-A, Nundreshi Colony, Bemina Srinagar.



47. Shanaz Ahmad Shah, S/o Ghulam Hassan Shah, R/o Railway Colony Nowgam Bye-Pass, Srinagar
48. Parshotam Lal, S/o Prem Chand , R/o Vill.Kaink P.O Kote Tehsil & Distt Jammu
49. Bilal Ahmad Sheikh, S/o Ali Mohammad Sheikh, R/o H.No. 82, Sect. II, Madina Bagh, Chanapora, Srinagar
50. Subash Chander, S/o Gian Chand, R/o Gidder Gallian (Sher Ghar), P/O Dharat, Tehsil and District Jammu
51. Zahoor Ahmad Parray, S/o Gh. Mohi Ud Din Parray R/o Gulshan Pora Trall Distt. Pulwama
52. Rifat Ara, S/o Gh. Nabi Wani, R/o Vill. Narwah Po-Lajoura, Pulwama-192301
53. Mohammad Hussain Reshi, S/o Gh. Nabi Reshi, R/o B.B. Cantt. Batwara Near Bijligar Srinagar
54. Masroof Ahmad Dar, S/o Abdul Ahad Dar, R/o Iqbal Colony Zero Bridge Rajbagh, Srinagar
55. Puran Chand Sharma,S/o Gain Chand, R/o V.P.O Kharah, Tehsil Akhnoor Distt Jammu 180001.
56. Manzoor Ahmad Khan.S/o Mohd Ramzan Khan , R/o Duroo Tehsil Sopore Distt. Baramulla
57. Mustaq Ahmad Bhat, S/o Ali Mohd Bhat, R/o Gund Hassi Bhat Srinagar
58. Vicky Burat, S/o Polla, R/o H.No 810-F Bharat Nagar Rahari Colony Jammu
59. Gulshan Kumar. S/o Dev Raj. R/o H.No F-452 Street No.17 Rajpura Mangotrian Shakti Nagar Jammu
60. Fayaz Ahmad Bhat. S/o Gh. Mohd Bhat, R/o Youngoora Ganderbal, Jammu and Kashmir
61. Rohit Malik, S/o Salim Malik. R/o H.NO- 281 Old Rehari Mohalla Jammu
62. Sandev Singh, S/o Kartar Chand, R/o Vill- Blota Chigla P/o Majori, Tehsil Ramnagar Distt Udhampur, J&K
63. Bikram Jeet Singh, S/o Harbajan Singh, R/o Rambirpora, Mattan, Anantnag, Kashmir.
64. Mohammad Hussain Dhar, S/o Mohammad Shaban Dar, R/o Sanat Nagar Masjid Bagh Srinagar
65. Ranjan Kumar Koul, S/o Veer Kumar Koul, R/o Lane No-12 Building No.62 Flat No-10 Jagti Colony Nagrota-181221
66. Irfan Ahmad Ganib, S/o Gh. Mohd. Ganaie, R/o Noor Bagh Srinagar



67. Irshad Ul Islam, S/o Gh. Mohi Ud Din Mir, R/o Khuaja Mohalla, Beerwah, Budgam
68. Anoop Kumar, S/o Vijay Kumar, R/o Vill. Gorkha Nagar, P/o Sheikh Nagar, Bahu Fort, Jammu-180006
69. Amit Sarma, S/o Kuldeep Sharma, R/o H.No-81 Mohalla Thathar, Toph Sherkhania, Jammu-181121
70. Anchal Singh, S/o Khajur Singh, R/o Vill- Gangwan Band Patniyal, P/o Sangrampur Teh & Distt. Jammu
71. Ravail Singh. S/o Late Sham Singh, R/o Vill- Tanda P/o Kir Pind Teh-R.S Pura Distt Jammu
72. Latif Ahmad Bhat, S/o Abdul Gaffar Bhat, R/o Ziyarat Batamaloo Diyarwani, Srinagar.
73. Dev Raj, S/o Amar Nath R/o H.No -6 Patoli Mangotrian, Jammu J&K
74. Prathipal Singh, S/o Late Omkar Singh, R/o Gadpora Tral
75. Mustaq Ahmad Sheikh, S/o Noor Mohd Sheikh, R/o Guzerbal Chatabal Srinagar
76. Subash Chander , S/o Partap Chand, R/o Vill- Manani P/o Mawa Barahmana Teh- Akhnoor Disst. Jammu
77. Abdul Rashid Lily. S/o Abdul Rehman Lily, R/o Qalamdarpora Nawab Bazar Srinagar Near Muslim Girls School
78. Shiv Kumar Sharma, S/o Puran Chand, R/o H.No 567 Rajpura Mangotrian, Main Chowk, Shakti Nagar Jammu-180001
79. Mustaq Ahmad Lone. S/o Mohannad Sadeer Lone, R/o Naristan Tral, P/O Satura, Kashmir
80. Narinder Pal, S/o Kalu Ram, R/o VPO Seri Panditan, Teh & Distt Jammu 181122
81. Shabir Ahmad Dagoo, S/o Ghulam Nabi, R/o Sikender Pora Rainawari Srinagar
82. Anil Kumar Raina, S/o Ram Chand Raina R/o H.NO.3 Lane No-1- A, Adarsh Nagar Bantalab-181123, Jammu
83. Shabir Ahmad Bhat. S/o Gh. Mohi-Ud-Din Bhat, R/o Qutab-Din-Pora, Nowhatta, Srinagar
84. Kewal Krishan. S/o Khem Raj, R/o Tridwan (Patyani) Hatli P/o Hatli Teh & Distt. Kathua-184152
85. Muzafar Ahmad Rathbr. S/o Abdul Khaliq Rather, R/o Rambagh Payeen Srinagar
86. Sandesh Kumar Talwar, S/o P.K Talwar, R/o H.No-E-62 Lane No-3 Near A.G. OFFICE Shiv Nagar Jammu



87. Sham Lal, S/o Puran Lal R/o Taru Chak P/o Gomanasa, Tehsil and District Jammu
88. Gurmeet Singh, S/o S. Moti Singh R/o Banday Bagh Budgam
89. Dep Raj, S/o Subash Chander, R/o H.No-73 Near Shiv Mandir New Plot Jammu
90. Rakesh Kumar Raina, S/o Prithvi Nath Raina, R/o Lane NO-12 Block No-62 Zone -3 Jagati Town Ship Nagrota Jammu.
91. Pawan Kumar ,S/o Sewa Ram, R/o Vill-Khepar P/o Jassore, Teh R.S Pura Disst Jammu 181102
92. Sikandar, S/o Jaifal Din, R/o Jagtinalla Kamani P/o Kandoli Nagrota-181221
93. Kamlesh Kumari, S/o Joginder Pal, R/o 567-F Pacca Talla Bahu Fort Jammu
94. Kamal Kumar, S/o Paddi Ram, R/o H.No. F69 Street No-16 Rajpur Mangortrian, P.O. Shakti Nagar Jammu
95. Ashok Kumar, S/o Saran Dass,R/o Ucha Pind, P/o Ucha Pind Teh Billawar Disst Kathua
96. Joginder Paul ,S/o Late Tara Chand, R/o Mehlowal Teh R S Pura P/o Kotli Shah Doula Distt Jammu
97. Mohd Maqbool Sheikh, S/o Lal Mohd. Sheikh, R/o Bakshipora Noor Bagh Sheikh Mohalla Srinagar
98. Ramesh Kumar, S/o Ratan Chand, R/o Vill- Gortan Lahri P/o Bhoa, Tehsil Pathankot Distt Pathankot Punjab
99. Kuldeep Kumar, S/o Kirpu Ram, R/o VPO Kaghot, Tehsil Ramnagar, District Udhampur
100. Haseena Akhtar, S/o Mehraj Ud Din Skeikh, R/o Dangerpora Nawa Kadal Srinagar
101. Fayaz Ahmad Sheikh, S/o Ab. Ahad Sheikh, R/o Tankipora Batmaloo Srinagar
102. Ajay Kumar , S/o Des Raj, S/o Vill- Khepar, P/o Jassore Teh R S Pura Distt Jammu
103. Mohd Irfan Sheikh, S/o Gh. Mohd Sheikh, P/o Haft Chinar Barapathar Iqbal Park Srinagar
104. Ashok Kumar, S/o Chunmun Lal, R/o H.NO 66 Wazir Lane , Talab Tillo Jammu-180002
105. Daya Ram, S/o Mohan Lal. R/o Vill- Lahori Chack, P/o Ghomanhasan Teh & Disst Jammu
106. Suresh Chander, S/o Jabru Ram, R/o C/o T.C.Bhagat. H.No 918 Lane 6-A Suraj Nagar Talab Tillo Jammu



107. Khem Raj, S/o Hari Ram, R/o Bahu Fort Press More H.No-252 Teh & Distt Jammu
108. Basher Ahmad Sheikh, S/o Abdul Aziz Sheikh R/o Chondapora, Haba Kadal, Srinagar
109. Gh Mohi Ud Din Sheikh, S/o Abdul Gani Sheikh, R/o Haft Chinar , Baran Pathar, Srinagar
110. Kamal Singh, S/o Badri Prasad R/o B-13 Giraj Colony Nearest Railway Station Bharatpur Rajasthan -321001
111. Mohd Yousaf, S/o Ali Mohammad Hajam, R/o New Colony Rajpora, Pulwama
112. Subash, S/o Ganesh lal, R/o 112 Kali Bari Marg, New Delhi-110001.
113. Om Prakash Meena, S/o Ram Partap Meena, R/o Village Mala Wash, P/o Shekh Pura, Tehsil Sikrai, District Dausa-303501.
114. Tasring Yangdol, S/o Thinalas Wangail C/o H.No. 88-A, Sector-I Bhagwati Nagar, Jammu 180002.
115. Manzoor Ahmad Najar, S/o Gh. Mohd. Najar, R/o Vill. Narakara Near Masjid Ahlihadith Distt. Budgam
116. Aasif Sltan Lone, S/o Mohd. Sultan Lone, R/o Semthan Bijbehara Anantnag Kashmir
117. Vikram Singh Parihar, S/o Bachcha Singh Parihar, R/o Type-III/76, Kendranchal Gujaini Kanpur, Uttar Pradesh-208022
118. Santosh Kumar, S/o Suresh Prasad Malakar, R/o AT:Chand Bajitpur, P.O +P.S.- Bela Ganj, Distt. Gaya, Bihar-804403
119. Aaditya Prakash, S/o Chamru Tanti, R/o Village Mungrawra Sikindar Pur, (Shiv Mandir Road) P.O Jamalpur, Distt Munger, Bihar-811214
120. Supyar Kumari, S/o Keshar Ram R/o Village Durganpura, Post Abusar, Distt Jhunjhunu (Rajo)
121. Mukesh Rajak, S/o Pulkit Rajak, R/o B.K Marbal, Street No.13, Shiv Colony, Kaithal Road, Distt. Karnal-132001 (Haryana)
122. Rajesh Kumar Meena, S/o Ramdhan Meena, R/o Village Jhardhani Dholki Post Dudhly Tehsil Bassi Jaipur Rajasthan – 303301
123. Sandeep Kumar Chowrasia, S/o Laxmi Prasad R/o Baba Down Near Kali Mandir Tili Ward Sagar (Madhya Pradesh)
124. Jannat Ali, S/o Chhotey Shah R/o Village Meernagar or Nouswan Post, Tehsil Meerganj, District Bareilly (U.P) 243504
125. Sagar Gupta, S/o Anand Prasad R/o C/o Muskan Pay Phone, Moh. South Dighi Tank, Distt. Gaya (Bihar) 823001
126. Bhagat Singh, S/o Nauhavat Singh R/o Vill-Post Falain, Thowk Lodhiya Tehsil Chhata, District Mathura (UP) 281403



127. Intzar Ahmad, S/o Manga Khan R/o VPO Budina Kalan Distt. Muzaffar Nagar U.P-251301
128. Shebsh Ram Bajiya, S/o Sagar Mal Bajiya R/o VPO Lupava Thani Devali via Reengaran District Satikar Rajasthan – 332404
129. Shamina, D/o Abdul Hamid, R/o Giddar Gillian (Shergarh), P.O. Bishnah, Tehsil & Distt. Jammu-181132
130. Shishupal Singh Lodhi, S/o Sooraj Singh R/o Vill & Po Baradhuwan Distt, Datia MP-475661
131. Naim Ahmad, S/o Bhure Khan R/o Vill. Bahagerpur Mami, P/o Rajaabpur, Distt. J.P. Nagar (Amroha) 244236
132. Leeleshwar Kashinath Devikar, S/o Kashinath Mahadeo Devikar R/o Chacher, Teshil Mouda, Distt. Nagpur-441106 (Maharashtra)
133. Lalit Chandra Tamuli, S/o Dadhi Ram Tamuli R/o Vill. Bhalukdhara (Tamuli Road), P.O. Dhekiajuli, Tehsil Tezpur, Distt. Sonitpur (Assam)-784110
134. Naresh Singh, S/o Bhajan Singh Rana R/o Vill Rattanpur P.O. Jhankat Tehsil Khatima Distt Udhampur Singh Nagar, Uttrakhand-262308
135. Ravinder Kant, S/o Dev Raj R/o Ward no.2, Hiranagar, Tehsil Hiranagar, Distt. Kathua
136. Vandana Devi, D/o Chaman Lal R/o H.No.80, Street No.15, Rajpura Magtorian, Jammu
137. Adil Hassan Kumar, S/o Gh.Hassan Kumar R/o Ward No.6 Charar-I-Sharieff Budgam
138. Sunil Kumar, S/o Pashupati Nath, R/o Vill. Balua Kaliyaganj, P/s Palasi, Distt. Araria, Bihar-854333
139. Munish Kumar, S/o Harihar Mander R/o E-45, Radha Kunj, Brij vihar, PO Chandra Nagar, Ghaziabad, UP-201011
140. Anil Kumar, S/o Kaku Ram, R/o VPO-Sohal, Tehsil Akhnoor, Distt. Jammu-181201
141. Ajay Kumar Dhman, S/o Sharvan Kumar Dhiman R/o Dhiman, Dhimanpura Shamli (Muazfar Nagar)-247776 (U.P)
142. Mani Shankar Rawat, S/o Sheo Narayan Rawat, R/o Gudari Bahari More, Chapra, P/o Chapra, P/s Bhagawan Bazar, Distt. Chapra (Saran) Bihar – 841301
143. Shafquat, S/o Aslam Chowdhary, R/o Vill Sunerpur, Tehsil RS Pura, Distt. Jammu-181102
144. Zahida Parveen, D/o Abdul Hamid, R/o Zaida Parveen W/o Zakis Hussain Centaur Hotel Housing Colony Darpura Brein Srinagar



145. Virendra Kumar, S/o Charan Singh R/o Cirendra Kumar S/o Charan Singh, H.No.35 Shyama Prasad Mukhergi Nagar Bharatpur
146. Mukesh Kumar Meena, S/o Ghamandi Lal Meena R/o Vill Mohacai, P.O. Kalakho Ambari Tehsil Sikrai Distt. Dausa, Rajasthan 303501
147. Mehmooda Akther, S/o Mohd Yousuf, R/o Sabhoo, Leh
148. Ajaz Ahmad Khatana, S/o Gh Mohd. Khatana R/o Hariganiwan, Kangan, Ganderbal
149. Mohd Lateef Mir, S/o Gh. Rubani Mir R/o C.A Khan, Tehsil and District Bandipora, Kashmir
150. Narendra Kumar Meena, S/o Jagdish Narayan Meena R/o 87 Prem Nagar Malviya Nagar Jaipur Rajasthan
151. Worngam Muinao, S/o Nagatangmi R/o F-10, Ground Floor Malkaan Delhi-7
152. Sandeep Robin, S/o Rattan Kumar R/o 33/A-Pusp Nagar Khajrana Road, Indore (MP)
153. Kushi Ram Meena, S/o Jai Lal Meena R/o VPO Karanpura, Tehsil Rajgarh, Distt. Alwar, Rajasthan – 301409
154. Kalyan Sahai Meena, S/o Bodan Lal Meena R/o Vill. P/O Bikha Heri Bapa Gari Servenaam Distt. Alwar -301413
155. Sukhram Meena, S/o Ramji Lal Meena R/o Vill Guriya, Post- Barer, Tehsil Rajgar Distt. Alwar, Rajasthan
156. Samir Kumar Paloi, S/o Gajendra Nath Paloi R/o Dewan Nagar Midanpore Municipality Ward-24 PO and Tehsil Midnapore, PS- Kotwali, Distt. Paschim
157. Jagdish Raj, S/o Om Parkash R/o Vill. Panjtoot PO-Pallwanwala Tehsil Akhnoor Distt. Jammu-181204
158. Vijay Kumar Khajuria, S/o Harbans Lal R/o VPO Sainth Tehsil Akhnoor District Jammu
159. Pardeep Kumar, S/o Hari Ram R/o VPO-Pahari, Tehsil-Pataudi, Distt. Gurgaon, Haryana-122502
160. Mulkh Raj, S/o Late Nand Lal R/o Vill- Brotha BPO Trown Tehsil & Distt Doda 180002
161. Dhian Chand, S/o Chuni Lal R/o Vill. Chanoora Talab P/O Rehian Tehsil and Distt. Samba
162. Javaid Ahmad Wani, S/o Ab. Rehman Wani R/o Dangerpora P.O Tehsil & Distt Pulwama J&K
163. Rashpal Chand, S/o Chaman Lal R/o VPO Deoli Tehsil Bishnah District Jammu



164. Dev Raj, S/o Rasalu Ram R/o Joina P/O Nadpur Tehsil Bishnah District Jammu
165. Mohan Singh, S/o Sohan Singh R/o Vill. Basai Ghopal, Post-Kanhawas Tehsil Behror Distt. Alwar (RAJ)
166. Amreshwar Singh, S/o Chamel Singh R/o Mandi Sangwali, Tehsil & District Samba-184121
167. Surya Kant Bhattacharya, S/o Shakti Kumar Bhattacharya R/o C/o Inderjeet Singh (Advocate), Partapkunj, Pantnagar, Forvisganj, Civil Line, Gonda, UP – 271001.

.....Respondents

(Advocate: Mr. Raghu Mehta, Sr. C.G.S.C. with Mr. V.K. Bhat, Sr. Auditor Officer)

**alongwith**

**T.A. No. 61/3415/2021**

1. Asif Ahmad Khan, age 34 years, S/o Late Abdul Hamid Khan, R/o Budshah Colony Sanatnagar, Srinagar
2. Bilal Ahmad Wani, age 26 years, S/o Habibullah Wani, R/o Shatropora, Tehsil and District Kupwara
3. Himat Kumar, age 28 years, S/o Subash Chander, R/o H.No.73, Near Shiv Mandir, New Plot, Jammu.

.....Applicants

(Advocate: Mr. R S Thakur, Sr. Advocate assisted by Mr. Ashwani)

**Versus**

1. Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi
2. The Comptroller and Auditor General of India, New Delhi
3. The Principal Accountant General (Audit), Jammu and Kashmir, Jammu/Srinagar
4. Sh. J.P. Sharma, Sr. Audit Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu
5. Sh. Mohan Lal, Asstt. Audit Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu
6. Sh. Ravinder Kumar Raina, Asstt. Accounts Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu
7. Sh. R.K. Pandita, Audit Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu/Srinagar



8. Sh. Mohd. Sadiq, Asstt. Audit Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu/Srinagar
9. Smt. Nelofer Pandit, Asstt. Audit Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu/Srinagar
10. Sh. Nazir Ahmad Dar, Sr. Audit Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu/Srinagar
11. Sh. Mohmed Ayub Bazaz, Asstt. Audit Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu/Srinagar
12. Sh. Naresh Pal, Asstt. Accounts Officer, Office of the Principal Accountant General (Audit), Jammu and Kashmir, Jammu/Srinagar
13. Peer Muzfar Ahmad Shah, S/o Peer Mohd. Shafi Shah, R/o H.No.P-9 Shah Faisal Colony, Buchpora, Srinagar.
14. Nilofer Tabasum, S/o Abdul Qayoom, R/o Housing Colony Bemina H.No. 135/A, Srinagar
15. Malik Mohamad Mudasir, S/o Abdul Rahim Malik, R/o Soibugh Budgam, Near Jamia Masjid Kashmir
16. Shaheena Akhtar, D/o Abdul Ahad Sofi, R/o Shaheena Akhtar W/o Showkat Ahmad Rahi R/o Brari Pora, Nawa Kadal, Srinagar
17. Rukeeb Ahmad Khan, S/o Rahat Khan, R/o Baghi Nand Singh Chattaal, Srinagar
18. Masarat Hassan, S/o Mir Gh. Hassan Mawloodi, R/o Ahmad Mattoo, H.NO. E-28, Shah Faisal Colony, Budhpura, Srinagar.-190020
19. Izhar Ahmad Shah, S/o Gh. Haider Shah, R/o Sheerbagh Lasjan Chadoora Distt. Budgam J&K
20. Upasana Sharma, D/o Krishan Ji Sharma, C/o Office Of the Pr.A.G (Audit) J&K, Jammu Section ICT Wing, Jammu
21. Nanak Singh, S/o Nirmal Singh, R/o New Road, Karan Bagh, Near Harvand College, Gadi Gadh, Jammu
22. Ruqaya Rasool, S/o Ghulam Rasool, R/o Bilal Abad Near Dar-UL-Aloom Bilaliya Amda Kadal Lal Bazar Srinagar
23. Bilal Ahmad Lone, S/o Ab Salam Lone, R/o Checki Bala (Awaneera) Shopian
24. Mahjabern Akhter, S/o Gulam Nabi Bhat, R/o Bund Batwara Near Dar Mohalla Srinagar
25. Wakas Rashid, S/o Abdul Rashid Haroon, R/o Abu-Bakar Housing Colony, Bemina, Srinagar, Near Water Tanky, Srinagar
26. Radhay Shyam, S/o Jabru Ram, R/o Vill-Darol Mathurian, Post Office Chakra Tehsil Hiranagar, District Kathua



27. Javed Ahmad Makdoomi, S/o Gh. Nabi Makdoomi, R/o Syed Ali Akbar, Khanawari, Tehsil Zaldagar, District Srinagar
28. Suheela Sheikh, S/o Ghulam Mohd Sheikh, R/o Shahi-Hamdan Lane Umar Abad Zainakote Srinagar
29. Tariq Ahmad Matoo, S/o Showkat Ahmad Matoo, R/o Sec. - 4, H.No. 639, Hamdania Colony, Bemina, Srinagar
30. Ghulam Mohmad Bhat, S/o Ghulam Rasool Bhat, R/o Nundreshi Colony, B/A Bemina, Srinagar
31. Ajaz Ahmad Sofi, S/o Gulam Nabi Sofi, R/o Rec Chowk, Bazar Batamaloo, Srinagar
32. Fayaz Ahmad Mir, S/o Mohd Jabar Mir, R/o Gowharpura Tehsil Chadoora Budgam
33. Afshana Rashid, S/o Abdul Rashid Bhat, R/o H.No. 611, Govt. Housing Colony, Baghi-e-Mehtar, (Near Water Tanky), Srinagar
34. Shubnam Ara, S/o Malik Gh. Hassan, R/o Kaloosa Bandipora
35. Sachin Gupta, S/o Ved Prakash Gupta, R/o H.No 2, Lane No.28 Opposite Dr. Ambedkar School, Rajpura, Jammu
36. Peer Showkat Hussain, S/o Peer Gh. Hassan, R/o Budshah Nagar, Natipora, Near RTO-190015, Srinagar
37. Taskeena Fatima, D/o Ali Mohd, R/o Bemina Khumeni Chowk, Kolipora, District Budgam Srinagar
38. Ifshan Mustafa, S/o Ghulam Mustafa, R/o Iqbal Abad Lane-4 Sec.1, Bemina-190012, Srinagar
39. Shabir Ahmad Wani, S/o Mohd Safdar Wani, R/o Manhama Magam Beerwah Distt. Budgam J&K
40. Fozia Matoo, S/o Ab. Gani Mattoo, R/o 236-A, Nundreshi Colony, Bemina Srinagar.
41. Shanaz Ahmad Shah, S/o Ghulam Hassan Shah, R/o Railway Colony Nowgam Bye-Pass, Srinagar
42. Parshotam Lal, S/o Prem Chand , R/o Vill.Kaink P.O Kote Tehsil & Distt Jammu
43. Bilal Ahmad Sheikh, S/o Ali Mohammad Sheikh, R/o H.No. 82, Sect. II, Madina Bagh, Chanapora, Srinagar
44. Subash Chander, S/o Gian Chand, R/o Gidder Gallian (Sher Ghar), P/O Dharat, Tehsil and District Jammu
45. Zahoor Ahmad Paray, S/o Gh. Mohi Ud Din Paray R/o Gulshan Pora Trall Distt. Pulwama
46. Rifat Ara, S/o Gh. Nabi Wani, R/o Vill. Narwah Po-Lajoura, Pulwama-192301



47. Mohammad Hussain Reshi, S/o Gh. Nabi Reshi, R/o B.B. Cantt. Batwara Near Bijligar Srinagar
48. Masroof Ahmad Dar, S/o Abdul Ahad Dar, R/o Iqbal Colony Zero Bridge Rajbagh, Srinagar
49. Puran Chand Sharma, S/o Gain Chand, R/o V.P.O Kharah, Tehsil Akhnoor Distt Jammu 180001
50. Manzoor Ahmad Khan. S/o Mohd Ramzan Khan, R/o Duroo Tehsil Sopore Distt, Baramulla
51. Mustaq Ahmad Bhat, S/o Ali Mohd Bhat, R/o Gund Hassi Bhat Srinagar
52. Vicky Burat, S/o Polla, R/o H.No 810-F Bharat Nagar Rahari Colony Jammu
53. Gulshan Kumar, S/o Dev Raj, R/o H.No F-452 Street No.17 Rajpura Mangotrian Shakti Nagar Jammu
54. Fayaz Ahmad Bhat, S/o Gh. Mohd Bhat, R/o Youngoora Ganderbal, Jammu and Kashmir
55. Rohit Malik, S/o Salim Malik. R/o H.NO- 281 Old Rehari Mohalla Jammu
56. Sandev Singh, S/o Kartar Chand, R/o Vill- Blota Chigla P/o Majori, Tehsil Ramnagar Distt Udhampur, J&K
57. Bikram Jeet Singh, S/o Harbajan Singh, R/o Rambirpora, Tehsil Mattan, District Anantnag, Kashmir.
58. Mohammad Hussain Dhar, S/o Mohammad Shaban Dar, R/o Sanat Nagar Masjid Bagh Srinagar
59. Ranjan Kumar Koul, S/o Veer Kumar Koul, R/o Lane No-12 Building No.62 Flat No-10 Jagti Colony Nagrota-181221
60. Irfan Ahmad Ganib, S/o Gh. Mohd. Ganaie, R/o Noor Bagh Srinagar
61. Irshad Ul Islam, S/o Gh. Mohi Ud Din Mir, R/o Khuaja Mohalla, Beerwah, Budgam
62. Anoop Kumar, S/o Vijay Kumar, R/o Vill. Gorkha Nagar, P/o Sheikh Nagar, Bahu Fort, Jammu-180006
63. Amit Sarma, S/o Kuldeep Sharma, R/o H.No-81 Mohalla Thathar, Toph Sherkhania, Jammu-181121
64. Anchal Singh, S/o Khajur Singh, R/o Vill- Gangwan Band Patniyal, P/o Sangrampur Teh & Distt. Jammu
65. Ravail Singh. S/o Late Sham Singh, R/o Vill- Tanda P/o Kir Pind Teh- R.S Pura Distt Jammu
66. Latif Ahmad Bhat, S/o Abdul Gaffar Bhat, R/o Ziyarat Batamaloo Diyarwani, Srinagar.



67. Dev Raj, S/o Amar Nath R/o H.No -6 Patoli Mangotrian, Jammu J&K
68. Prathipal Singh, S/o Late Omkar Singh, R/o Gadpora Tral
69. Mustaq Ahmad Sheikh, S/o Noor Mohd Sheikh, R/o Guzerbal Chatabal Srinagar
70. Subash Chander, S/o Partap Chand, R/o Vill- Manani P/o Mawa Barahmana Teh- Akhnoor Disst. Jammu
71. Abdul Rashid Lily, S/o Abdul Rehman Lily, R/o Qalamdarpora Nawab Bazar Srinagar Near Muslim Girls School
72. Shiv Kumar Sharma, S/o Puran Chand, R/o H.No 567 Rajpura Mangotrian, Main Chowk, Shakti Nagar Jammu-180001
73. Mustaq Ahmad Lone, S/o Mohannad Sadeer Lone, R/o Naristan Tral, P/O Satura, Kashmir
74. Narinder Pal, S/o Kalu Ram, R/o VPO Seri Panditan, Teh & Distt Jammu 181122
75. Shabir Ahmad Dagoo, S/o Ghulam Nabi, R/o Sikender Pora Rainawari Srinagar
76. Anil Kumar Raina, S/o Ram Chand Raina R/o H.NO.3 Lane No-1- A, Adarsh Nagar Bantalab-181123, Jammu
77. Shabir Ahmad Bhat, S/o Gh. Mohi-Ud-Din Bhat, R/o Qutab-Din-Pora, Nowhatta, Srinagar
78. Kewal Krishan, S/o Khem Raj, R/o Tridwan (Patyani) Hatli P/o Hatli Teh & Distt. Kathua-184152
79. Muzafer Ahmad Rather, S/o Abdul Khaliq Rather, R/o Rambagh Payeen Srinagar
80. Sandesh Kumar Talwar, S/o P.K Talwar, R/o H.No-E-62 Lane No-3 Near A.G. OFFICE Shiv Nagar Jammu
81. Sham Lal, S/o Puran Lal R/o Taru Chak P/O Gomanasa, Tehsil and District Jammu.
82. Gurmeet Singh, S/o S. Moti Singh R/o Banday Bagh Budgam
83. Dep Raj, S/o Subash Chander, R/o H.No-73 Near Shiv Mandir New Plot Jammu
84. Rakesh Kumar Raina, S/o Prithvi Nath Raina, R/o Lane NO-12 Block No-62 Zone -3 Jagti Town Ship Nagrota Jammu.
85. Pawan Kumar, S/o Sewa Ram, R/o Vill-Khepar P/o Jassore, Teh R.S Pura Disst Jammu 181102
86. Sikandar, S/o Jaifal Din, R/o Jagtinalla Kamani P/o Kandoli Nagrota- 181221
87. Kamlesh Kumari, S/o Joginder Pal, R/o 567-F Pacca Talla Bahu Fort Jammu



88. Kamal Kumar, S/o Paddi Ram, R/o H.No. F69 Street No-16 Rajpur Mangortrian, P.O. Shakti Nagar Jammu
89. Ashok Kumar, S/o Saran Dass,R/o Ucha Pind, P/o Ucha Pind Teh Billawar Disst Kathua
90. Joginder Paul ,S/o Late Tara Chand, R/o Mehlowal Teh R S Pura P/o Kotli Shah Doula Distt Jammu
91. Mohd Maqbool Sheikh, S/o Lal Mohd. Sheikh, R/o Bakshipora Noor Bagh Sheikh Mohalla Srinagar
92. Ramesh Kumar, S/o Ratan Chand, R/o Vill- Gortan Lahri P/o Bhoa, Tehsil Pathankot Distt Pathankot Punjab
93. Kuldeep Kumar, S/o Kirpu Ram, R/o VPO Kaghote, Tehsil Ramnagar, District Udhampur
94. Haseena Akhtar, S/o Mehraj Ud Din Skeikh, R/o Dangerpora Nawa Kadal Srinagar
95. Fayaz Ahmad Sheikh, S/o Ab. Ahad Sheikh, R/o Tankipora Batmaloo Srinagar
96. Ajay Kumar , S/o Des Raj, S/o Vill- Khepar, P/o Jassore Teh R S Pura Distt Jammu
97. Mohd Irfan Sheikh, S/o Gh. Mohd Sheikh, P/o Haft Chinar Barapathar Iqbal Park Srinagar
98. Ashok Kumar, S/o Chunmun Lal, R/o H.NO 66 Wazir Lane , Talab Tillo Jammu-180002
99. Daya Ram, S/o Mohan Lal. R/o Vill- Lahori Chack, P/o Ghomanhasan Teh & Disst Jammu
100. Suresh Chander, S/o Jabru Ram, R/o C/o T.C.Bhagat. H.No 918 Lane 6-A Suraj Nagar Talab Tillo Jammu
101. Khem Raj, S/o Hari Ram, R/o Bahu Fort Press More H.No-252 Teh & Distt Jammu
102. Basher Ahmad Sheikh, S/o Abdul Aziz Sheikh R/o Chondapora, Haba Kadal, Srinagar
103. Gh Mohi Ud Din Sheikh, S/o Abdul Gani Sheikh, R/o Haft Chinar , Baran Pathar, Srinagar
104. Kamal Singh, S/o Badri Prasad R/o B-13 Giraj Colony Nearest Railway Station Bharatpur Rajasthan -321001
105. Mohd Yousaf, S/o Ali Mohammad Hajam, R/o New Colony Rajpora, Pulwama
106. Subash, S/o Ganesh lal, R/o 112 Kali Bari Marg, New Delhi-110001.
107. Om Prakash Meena, S/o Ram Partap Meena, R/o Village Mala Wash, P/o Shekh Pura, Tehsil Sikrai, District Dausa-303501.



108. Tasring Yangdol, S/o Thinlas Wangail C/o H.No. 88-A, Sector-I Bhagwati Nagar, Jammu 180002.
109. Manzoor Ahmad Najar, S/o Gh. Mohd. Najar, R/o Vill. Narakara Near Masjid Ahlihadith Distt. Budgam
110. Aasif Sultan Lone, S/o Mohd. Sultan Lone, R/o Semthan Bijbehara Anantnag Kashmir
111. Vikram Singh Parihar, S/o Bachcha Singh Parihar, R/o Type-III/76, Kendranchal Gujaini Kanpur, Uttar Pradesh-208022
112. Santosh Kumar, S/o Suresh Prasad Malakar, R/o AT:Chand Bajitpur, P.O +P.S.- Bela Ganj, Distt. Gaya, Bihar-804403
113. Aaditya Prakash, S/o Chamru Tanti, R/o Village Mungrawra Sikindar Pur, (Shiv Mandir Road) P.O Jamalpur, Distt Munger, Bihar-811214
114. Supyar Kumari, S/o Keshar Ram R/o Village Durganpura, Post Abusar, Distt Jhunjhunu (Rajo)
115. Mukesh Rajak, S/o Pulkit Rajak, R/o B.K Marbal, Street No.13, Shiv Colony, Kaithal Road, Distt. Karnal-132001 (Haryana)
116. Rajesh Kumar Meena, S/o Ramdhan Meena, R/o Village Jhardhani Dholki Post Dudhly Tehsil Bassi Jaipur Rajasthan – 303301
117. Sandeep Kumar Chowrasia, S/o Laxmi Prasad R/o Baba Down Near Kali Mandir Tili Ward Sagar (Madhya Pradesh)
118. Jannat Ali, S/o Chhotey Shah R/o Village Meernagar or Nouswan Post, Tehsil Meerganj, District Bareilly (U.P) 243504
119. Sagar Gupta, S/o Anand Prasad R/o C/o Muskan Pay Phone, Moh. South Dighi Tank, Distt. Gaya (Bihar) 823001
120. Bhagat Singh, S/o Nauhavat Singh R/o Vill-Post Falain, Thowk Lodhiya Tehsil Chhata, District Mathura (UP) 281403
121. Intzar Ahmad, S/o Manga Khan R/o VPO Budina Kalan Distt. Muzaffar Nagar U.P-251301
122. Shebsh Ram Bajiya, S/o Sagar Mal Bajiya R/o VPO Lupava Thani Devali via Reengaran District Satikar Rajasthan – 332404
123. Shamina, D/o Abdul Hamid, R/o Giddar Gillian (Shergarh), P.O. Bishnah, Tehsil & Distt. Jammu-181132
124. Shishupal Singh Lodhi, S/o Sooraj Singh R/o Vill & Po Baradhuwan Distt, Datia MP-475661
125. Naim Ahmad, S/o Bhure Khan R/o Vill. Bahagerpur Mami, P/o Rajaabpur, Distt. J.P. Nagar (Amroha) 244236
126. Leeleshwar Kashinath Devikar, S/o Kashinath Mahadeo Devikar R/o Chacher, Teshil Mouda, Distt. Nagpur-441106 (Maharashtra)



127. Lalit Chandra Tamuli, S/o Dadhi Ram Tamuli R/o Vill. Bhalukdhara (Tamuli Road), P.O. Dhekiajuli, Tehsil Tezpur, Distt. Sonitpur (Assam)-784110
128. Naresh Singh, S/o Bhajan Singh Rana R/o Vill Rattanpur P.O. Jhankat Tehsil Khatima Distt Udhampur Singh Nagar, Uttrakhand-262308
129. Ravinder Kant, S/o Dev Raj R/o Ward no.2, Hiranagar, Teshil Hiranagar, Distt. Kathua
130. Vandana Devi, D/o Chaman Lal R/o H.No.80, Street No.15, Rajpura Magtorian, Jammu
131. Adil Hassan Kumar, S/o Gh.Hassan Kumar R/o Ward No.6 Charar-I-Sharieff Budgam
132. Sunil Kumar, S/o Pashupati Nath, R/o Vill. Balua Kaliyaganj, P/s Palasi, Distt. Araria, Bihar-854333
133. Munish Kumar, S/o Harihar Mander R/o E-45, Radha Kunj, Brij vihar, PO Chandra Nagar, Ghaziabad, UP-201011
134. Anil Kumar, S/o Kaku Ram, R/o VPO-Sohal, Tehsil Akhnoor, Distt. Jammu-181201
135. Ajay Kumar Dhman, S/o Sharvan Kumar Dhiman R/o Dhiman, Dhimanpura Shamli (Muazfar Nagar)-247776 (U.P)
136. Mani Shankar Rawat, S/o Sheo Narayan Rawat, R/o Gudari Bahari More, Chapra, P/o Chapra, P/s Bhagawan Bazar, Distt. Chapra (Saran) Bihar – 841301
137. Shafquat, S/o Aslam Chowdhary, R/o Vill Sunerpur, Tehsil RS Pura, Distt. Jammu-181102
138. Zahida Parveen, D/o Abdul Hamid, R/o Zaida Parveen W/o Zakis Hussain Centaur Hotel Housing Colony Darpura Brein Srinagar
139. Virendra Kumar, S/o Charan Singh R/o Cirendra Kumar S/o Charan Singh, H.No.35 Shyama Prasad Mukhergi Nagar Bharatpur
140. Mukesh Kumar Meena, S/o Ghamandi Lal Meena R/o Vill Mohacai, P.O. Kalakho Ambari Tehsil Sikrai Distt. Dausa, Rajasthan 303501
141. Mehmooda Akther, S/o Mohd Yousuf, R/o Sabhoo, Leh
142. Ajaz Ahmad Khatana, S/o Gh Mohd. Khatana R/o Hariganiwan, Kangan, Ganderbal
143. Mohd Lateef Mir, S/o Gh. Rubani Mir R/o C.A Khan Colony, Tehsil and District Bandipora Kashmir
144. Narendra Kumar Meena, S/o Jagdish Narayan Meena R/o 87 Prem Nagar Malviya Nagar Jaipur Rajasthan
145. Worngam Muinao, S/o Nagatangmi R/o F-10, Ground Floor Malkaan Delhi-7



146. Sandeep Robin, S/o Rattan Kumar R/o 33/A-Pusp Nagar Khajrana Road, Indore (MP)
147. Kushi Ram Meena, S/o Jai Lal Meena R/o VPO Karanpura, Tehsil Rajgarh, Distt. Alwar, Rajasthan – 301409
148. Kalyan Sahai Meena, S/o Bodan Lal Meena R/o Vill. P/O Bikha Heri Bapa Gari Servenaam Distt. Alwar -301413
149. Sukhram Meena, S/o Ramji Lal Meena R/o Vill Guriya, Post- Barer, Tehsil Rajgar Distt. Alwar, Rajasthan
150. Samir Kumar Paloi, S/o Gajendra Nath Paloi R/o Dewan Nagar Midanpore Municipality Ward-24 PO and Tehsil Midnapore, PS- Kotwali, Distt. Paschim
151. Jagdish Raj, S/o Om Parkash R/o Vill. Panjtoot PO-Pallwanwala Tehsil Akhnoor Distt. Jammu-181204
152. Vijay Kumar Khajuria, S/o Harbans Lal R/o VPO Sainth Tehsil Akhnoor District Jammu
153. Pardeep Kumar, S/o Hari Ram R/o VPO-Pahari, Tehsil-Pataudi, Distt. Gurgaon, Haryana-122502
154. Mulkh Raj, S/o Late Nand Lal R/o Vill- Brotha BPO Trown Tehsil & Distt Doda 180002
155. Dhian Chand, S/o Chuni Lal R/o Vill. Chanoora Talab P/O Rehian Tehsil and Distt. Samba
156. Javaid Ahmad Wani, S/o Ab. Rehman Wani R/o Dangerpora P.O Tehsil & Distt Pulwama J&K
157. Rashpal Chand, S/o Chaman Lal R/o VPO Deoli Tehsil Bishnah District Jammu
158. Dev Raj, S/o Rasalu Ram R/o Joina P/O Nadpur Tehsil Bishnah District Jammu
159. Mohan Singh, S/o Sohan Singh R/o Vill. Basai Ghopal, Post- Kanhawas Tehsil Behror Distt. Alwar (RAJ)
160. Amreshwar Singh, S/o Chamel Singh R/o Mandi Sangwali, Tehsil & District Samba-184121
161. Surya Kant Bhattacharya, S/o Shakti Kumar Bhattacharya R/o C/o Inderjeet Singh (Advocate), Partapkunj, Pantnagar, Forvisganj, Civil Line, Gonda, UP – 271001.

.....Respondents

(Advocate: Mr. Raghu Mehta, Sr. C.G.S.C. with Mr. V.K. Bhat, Sr. Auditor Officer)

**(ORDER)**

**(Delivered by Hon'ble Mr. Rakesh Sagar Jain, Member (J))**



1. Case of applicants is that they are belonging to general and reserved categories and are working as Multi-Tasking Staff (MTS) in the IA&AE Department in the office of the Principal Accountant General, Jammu and Kashmir, Jammu, continuously for a period of about two decades. They applied for the posts of MTS in response to advertisement issued by the respondent-department. However, to facilitate the appointment of private respondents, the official respondent conducted the selection process in an illegal and arbitrary manner, despite the applicants having better merit, they were not selected.
  
2. Applicants seek the following reliefs:-

“It is, therefore, humbly prayed that by a writ, order or direction relevant record, pertaining to selection for the post of Multi Tasking Staff, may kindly be called for, and the selection of respondents 13 to 161 for the said post, and their appointment thereto, if it is made in the meantime, quashed, and the petitioners deemed or treated as selected and appointed to the said post by direct recruitment pursuant to the advertisement, issued by the said Department, published in the Hindustan Jobs (Hindustan Times) for the period 4-10 September 2011, and also in the Employment News for the period 3-9 September 2011, or otherwise by their regularization and absorption on the said post. Any other writ, order or direction that this Hon. Court may deem just, fair and proper in the facts and circumstances of the present case may also be granted.”
  
3. Applicants seek the quashment of the selection list (Annexure ‘D’ to the T.A) on the ground that:



- I. No criteria for selection was advertised or otherwise published for information of the candidates. The official respondents No. 1 to 18, however, claim to have provision of the criteria in the letter of the Comptroller and Auditor General of India described as Circular No. 22-NGE/2010 (No.1024-NGE(App)30-2009) dated 27 August 2010 (annexure R-1 to their objection). Significantly, this communication is described to be "Confidential (for exclusive use in IA&AE and not to be quoted or published elsewhere). The criteria of selection, admittedly, was not published;
- II. The selection criteria referred to in the objection (annexure R-1) is arbitrary, unjust and unfair. The academic qualifications and marks for interview are arbitrarily fixed: they do not co-relate to the job. The marks of interview are excessive, intended clearly to bring in arbitrariness and oust the Applicants. Since the criteria was not published, and the legal source of the same is not indicated, the same cannot but be designed to give arbitrariness a play in the selection. Since the said criteria was intended to be confidential, and not to be published, it cannot but be an indication that the same was only a mechanism for absorption and regularization of those who have been already working in the Department for such a long period of time;
- III. The marks of interview are so divided and allocated as 5 for awareness and presence of mind and 10 for additional



qualifications/skills, like driving, electrician, carpentry, gardening, etc., and for work experience between 0 and 45, the maximum 45 for 800 days of it. This criterion is arbitrary and has no rationale or any good reason behind it;

- IV. The aforesaid criteria has not been applied faithfully. Less meritorious candidates have been selected and appointed. Additional qualifications of the Applicants have been ignored and reservation rules upset. The allocation and counting for experience limited only to 800 days is arbitrary and unexplainable, and then that too is not followed faithfully.
- V. Respondents 68, 89, 123, 152, 84, 87, 98, 69, and 59, namely Anoop Kumar (Gen), Deep Raj (SC), Sandeep (Gen), Sandeep (Gen), Kewal (Gen), Sham Lal (Gen), Romesh Kumar (SC), Amit Sharma (Gen), Gulshan Kumar (Gen) respectively are junior to Applicants 1 to 11; and respondents 65, 93, 41, 91, 27, 80, and 26, namely Ranjan Kumar Koul, Kamlesh Kumari, Sachin (Gen), Pawan (OBC), Nanak Singh (Gen), Narinder Pal (OBC) and Upasana Sharma (Gen) respectively in TA No. 3409/2021 were not even daily wagers;
- VI. It is averred in TA No. 3409/2021 that the applicants have more marks than the selected 60 candidates; but they have been given highest marks in interview, when most of them had no additional qualifications or skill. Respondents 55, 59, 61, 62, 68



and 69, namely Puran Chand Sharma, Gulshan Kumar, Rohit Malik, Sandev Singh, Anoop Singh and Amit Sharma, were given 14 marks each in interview, and respondents 73, 82 and 87, namely Dev Raj, Anil Kumar Raina and Sham Lal respectively 13 marks each. On the other hand, petitioner 10, Garru Ram, who is a skilled driver, was given 2 marks in interview; Applicants 6, 7, 12, 15 and 19, namely Pawan Kumar, Victor Kumar, Balwant Raj, Anil Kumar and Ravi Kumar respectively are skilled in driving and possessed of a valid driving license, but the said additional qualification is not counted. Applicants 8, 13 and 18, namely Ashok Kumar, Amrit Pal Singh and Jeewan Jyoti, are possessed of additional qualification of Diploma in Computers, but the same is not counted. Applicants 6, 8, 12, 15 and 19 were in spite of their additional qualifications and skills awarded 5, 2, 8, 8 and 8 marks in interview. Respondents 94 and 95, namely Kamal Kumar and Ashok Kumar, who have been awarded 12 marks each in interview, and respondents 87 and 82, namely Sham Lal and Anil Kumar Raina, who have been awarded 13 marks each, respondents 68 and 62, namely Anoop Kumar and Sandev Singh, who have been awarded 14 marks each, have no additional qualification at all. There is, thus, bungling in selection and the mischief has played out also in the allocation of marks in interview;



VII. The whole length of service, according to the said criteria, is not counted for allocation of marks: it is limited only to 800 days maximum, for which 45 marks are allocated. The said criteria is also not applied properly and the mischief is out in the allocation of 45 marks for lesser days of service in many cases. Respondents 90 and 54, namely Rakesh Raina and Mashroof Ahmed, who had experience of only 564 days and 323 days respectively, have been awarded 45 marks each. The arbitrariness is writ large even in the application of 800 days' formula.

VIII. There was no instruction from the Comptroller and Auditor General of India for engagement of a daily wager only for 200 days a year. The Applicants were all these years engaged throughout a year, and they continued to be in service without break. There are others as well, as indicated in schedule (annexure 'SA-1'), who have been allowed engagement for more than 200 days, and have been given the benefit of excess days as well. The official respondents have no explanation at all why the benefit of entire service was not given to the Applicants and the limit of 800 days indicated in the so-called criteria is arbitrary and unreasonable; so is the said criteria as a whole;

IX. The mandatory reservation for Schedule Caste category is not adhered to in the selection. According to the information



furnished under the Right to Information Act vide No. CONT.CELL/AU/RTI/2012-13/314 dated 3 July 2012, 6.71% slots were reserved for the said category, which is against the Constitutional mandate. According to law, reservation for the said category ought to be 16  $\frac{3}{4}\%$  and for the Schedule Tribe category 7  $\frac{1}{2}\%$ . According to the said information, out of 92 posts initially proposed to be filled up, 7 were reserved for the Schedule caste category, and out of the next 57, 3 alone in that category, while 10 posts were reserved for the Schedule Tribe category in the whole lot. The selection does not observe the rule of reservation, and does not even maintain a rightful balance between the Schedule Caste and Schedule Tribe categories. If the rule of reservation was correctly observed, and the posts were reserved according to the quota of schedule caste category, the Applicants would have surely got inducted in the Multi-Tasking Staff;

X. It is averred in TA No. 3409/2021 that Ashok Kumar and Garu Ram Applicants, Nos. 8 and 10 respectively, who both belong to the Schedule caste category, were awarded 74 marks each; but S/Sh. Dhyan Chand, Rahspal Chand and Dev Raj, who also belong to the same category, and have secured, the first one 39 marks and other two 38 each, and are thus less meritorious, have been selected in ignorance of the better merit of the said Applicants. The information under the Right to Information Act

(annexure ‘SA-2’ with the supplementary affidavit) is instructive in this behalf;



XI. The Applicants have a right to absorption and regularization. They have been in service for a very long period of time. By reason of their engagement with the Department over this long period, the Applicants have lost all avenues of employment and livelihood: it is, in the circumstances, neither just nor reasonable and fair not to absorb or regularize them. In the absence of rules against any such regularization, and there being no affectation of any other person, their right to regularization rises to a higher pedestal. There are no rules for recruitment or appointment to the post of Multi-Tasking Staff. The Applicants are entitled even under the Industrial Disputes Act to continue in service of the Department. The right to livelihood and the legitimate expectation of the Applicants are adversely affected;

XII. There was a proposal for regularization and appointment of daily wagers on permanent basis against vacancies in the Department, and there has been exchange of correspondence between the Comptroller and Auditor General of India and the Principal Accountant General, Jammu and Kashmir, on the subject, obviously with the idea to adjust such persons on permanent posts substantively. The said proposal appears to be lost on the way for no valid reasons;



XIII. The interview for selection was farcical: it was just a formality. As a matter of Policy, interview for the fourth class post has been abolished all over the country in acceptance of the hard fact that it is not required for the said post and serves only as harassment to the candidate; it is only to promote nepotism and favouritism;

XIV. No criteria for selection was advertised or otherwise published for information of the candidates. The official respondents Nos. 1 to 18, however, claim to have provision of the criteria in the letter of the Comptroller and Auditor General of India described as Circular No. 22-NGE/2010 (No.1024-NGE(App)30-2009) dated 27 August 2010 (annexure R-1 to their objection). Significantly, this communication is described to be “Confidential (for exclusive use in IA&AE and not to be quoted or published elsewhere”). The criteria of selection, admittedly, was not published;

XV. The selection criteria referred to in the objection (annexure R-1) is arbitrary, unjust and unfair. The academic qualifications and marks for interview are arbitrarily fixed: they do not co-relate to the job. The marks of interview are excessive, intended clearly to bring in arbitrariness and oust the Applicants. Since the criteria was not published, and the legal source of the same is not indicated, the same cannot but be designed to give arbitrariness a play in the selection. Since the said criteria was intended to be confidential, and not to be published, it cannot

but be an indication that the same was only a mechanism for absorption and regularization of those who have been already working in the Department for such a long period of time;



XVI. The marks of interview are so divided and allocated as 5 for awareness and presence of mind and 10 for additional qualifications/skills, like driving, electrician, carpentry, gardening, etc., and for work experience between 0 and 45, the maximum 45 for 800 days of it. This criterion is arbitrary and has no rationale or any good reason behind it;

XVII. The aforesaid criteria has not been applied faithfully. Less meritorious candidates have been selected and appointed. Additional qualifications of the Applicants have been ignored and reservation rules upset. The allocation and counting for experience limited only to 800 days is arbitrary and unexplainable, and then that too is not followed faithfully;

XVIII. It is averred in TA No. 3409/2021 that respondents 68, 89, 123, 152, 84, 87, 98, 69, and 59, namely Anoop Kumar (Gen), Deep Raj (SC), Sandeep (Gen), Sandeep (Gen), Kewal (Gen), Sham Lal (Gen), Romesh Kumar (SC), Amit Sharma (Gen), Gulshan Kumar (Gen) respectively are junior to Applicants 1 to 11; and respondents 65, 93, 41, 91, 27, 80, and 26, namely Ranjan Kumar Koul, Kamlesh Kumari, Sachin (Gen), Pawan (OBC),

Nanak Singh (Gen), Narinder Pal (OBC) and Upasana Sharma (Gen) respectively were not even daily wagers;



XIX. The applicants have more marks than the selected 60 candidates; but they have been given highest marks in interview, when most of them had no additional qualifications or skill. It is averred that in TA No. 3409/2021, respondents 55, 59, 61, 62, 68 and 69, namely Puran Chand Sharma, Gulshan Kumar, Rohit Malik, Sandev Singh, Anoop Singh and Amit Sharma, were given 14 marks each in interview, and respondents 73, 82 and 87, namely Dev Raj, Anil Kumar Raina and Sham Lal respectively 13 marks each. On the other hand, petitioner 10, Garru Ram, who is a skilled driver, was given 2 marks in interview; Applicants 6, 7, 12, 15 and 19, namely Pawan Kumar, Victor Kumar, Balwant Raj, Anil Kumar and Ravi Kumar respectively are skilled in driving and possessed of a valid driving license, but the said additional qualification is not counted. Applicants 8, 13 and 18, namely Ashok Kumar, Amrit Pal Singh and Jeewan Jyoti, are possessed of additional qualification of Diploma in Computers, but the same is not counted. Applicants 6, 8, 12, 15 and 19 were in spite of their additional qualifications and skills awarded 5, 2, 8, 8 and 8 marks in interview. Respondents 94 and 95, namely Kamal Kumar and Ashok Kumar, who have been awarded 12 marks each in interview, and respondents 87 and 82, namely Sham Lal and Anil Kumar Raina, who have been awarded 13 marks each,



respondents 68 and 62, namely Anoop Kumar and Sandev Singh, who have been awarded 14 marks each, have no additional qualification at all. There is, thus, bungling in selection and the mischief has played out also in the allocation of marks in interview.

XX. The whole length of service, according to the said criteria, is not counted for allocation of marks: it is limited only to 800 days maximum, for which 45 marks are allocated. The said criteria is also not applied properly and the mischief is out in the allocation of 45 marks for lesser days of service in many cases. Respondents Rakesh Raina and Mashroof Ahmed, who had experience of only 564 days and 323 days respectively, have been awarded 45 marks each. The arbitrariness is writ large even in the application of 800 days' formula;

XXI. There was no instruction from the Comptroller and Auditor General of India for engagement of a daily wager only for 200 days a year. The Applicants were all these years engaged throughout a year, and they continued to be in service without break. There are others as well, as indicated in schedule (annexure 'SA-1'), who have been allowed engagement for more than 200 days, and have been given the benefit of excess days as well. The official respondents have no explanation at all why the benefit of entire service was not given to the Applicants and the limit of 800 days indicated in the so-called



criteria is arbitrary and unreasonable; so is the said criteria as a whole;

XXII. The mandatory reservation for Schedule Caste category is not adhered to in the selection. According to the information furnished under the Right to Information Act vide No. CONT.CELL/AU/RTI/2012-13/314 dated 3 July 2012, 6.71% slots were reserved for the said category, which is against the Constitutional mandate. According to law, reservation for the said category ought to be 16  $\frac{3}{4}\%$  and for the Schedule Tribe category  $7\frac{1}{2}\%$ . According to the said information, out of 92 posts initially proposed to be filled up, 7 were reserved for the Schedule caste category, and out of the next 57, 3 alone in that category, while 10 posts were reserved for the Schedule Tribe category in the whole lot. The selection does not observe the rule of reservation, and does not even maintain a rightful balance between the Schedule Caste and Schedule Tribe categories. If the rule of reservation was correctly observed, and the posts were reserved according to the quota of schedule caste category, the Applicants would have surely got inducted in the Multi-Tasking Staff;

XXIII. It is averred in TA No. 3409/2021 that Ashok Kumar and Garu Ram, applicants No. 8 and 10 respectively, who both belong to the Schedule caste category, were awarded 74 marks each; but S/Sh. Dhyan Chand, Rahspal Chand and Dev Raj, who also belong to the same category, and have secured, the first one 39



marks and other two 38 each, and are thus less meritorious, have been selected in ignorance of the better merit of the said Applicants. The information under the Right to Information Act (annexure 'SA-2' with the supplementary affidavit) is instructive in this behalf;

XXIV. The applicants have a right to absorption and regularization. They have been in service for a very long period of time. By reason of their engagement with the Department over this long period, the Applicants have lost all avenues of employment and livelihood: it is, in the circumstances, neither just nor reasonable and fair not to absorb or regularize them. In the absence of rules against any such regularization, and there being no affectation of any other person, their right to regularization rises to a higher pedestal. There are no rules for recruitment or appointment to the post of Multi-Tasking Staff. The Applicants are entitled even under the Industrial Disputes Act to continue in service of the Department. The right to livelihood and the legitimate expectation of the Applicants are adversely affected;

XXV. There was a proposal for regularization and appointment of daily wagers on permanent basis against vacancies in the Department, and there has been exchange of correspondence between the Comptroller and Auditor General of India and the Principal Accountant General, Jammu and Kashmir, on the subject, obviously with the idea to adjust such persons on

permanent posts substantively. The said proposal appears to be lost on the way for no valid reasons;



- XXVI. The interview for selection was farcical: it was just a formality. As a matter of Policy, interview for the fourth-class post has been abolished all over the country in acceptance of the hard fact that it is not required for the said post and serves only as harassment to the candidate; it is only to promote nepotism and favouritism;
4. In the objections filed by official respondents, the allegations levelled by the applicants have been denied in toto. It is the case of official respondents that the interview was conducted fairly and selection was made strictly in accordance with the merit and the criteria fixed. It is further averred that the applicants have no case in their favour. The application being meritless deserves to be dismissed.
5. We have heard and considered the arguments of the learned counsel for applicants and learned Senior CGSC for official respondents and gone through the material on record.
6. The above-stated facts in the T.As having not been specifically denied or rebutted by the official respondents in the objections and therefore, are deemed to be admitted by the official respondents. Applicants have alleged violation of statutory provisions while conducting the selection process by the official respondents which have not been denied by the

respondents. The allegation that the criteria was not published and reservation quota has not been implemented in the appointments is writ large on the face of the record from which the official respondents cannot escape.



7. Looking to the facts and circumstances of the case and facts alleged by the applicant which have not been specifically denied by the official respondents, we are of the opinion that the selection process was conducted in an unfair and arbitrary manner, by passing the statutory provisions to the detriment of the applicants who deserved to be appointed to the post of MTS.
8. The facts of the case as discussed above make out a case for the applicants that the selection process was conducted unfairly and appointment of private respondents have been made in violation of the statutory provisions of law. The impugned selection/appointment list deserves to be set aside and direction to be given to reframe the selection list.
9. However, the circumstance also arise that the private respondents have been working as MTS since the year 2011 and it would be inequitable to render them jobless after such a long period of being in service and most probably becoming overage and be unable to apply for job in any sector – private or public. We may refer to:

I. Munindra Kumar and others Vs. Rajiv Govil and others, AIR 1991 SC 1607 wherein the selection comprised of written test,



group discussion and oral interview. The relevant rule fixed 40 per cent of total marks for group discussion and oral interview (20 per cent each). Though the fixation of marks as arbitrary being on higher side, there was refusal to set aside selection made on that basis since selection had already been made, persons were selected, appointed and were in service.

- II. Gujarat State Deputy Executive Engineers' Association v. State of Gujarat and Ors. 1994 Supp (2) SCC 591, the Hon'ble Apex Court while recording a finding that appointments given under the 'wait list' was not in accordance with law, refused to set aside such appointments in view of length of service (five years and more).
- III. Buddhi Nath Chaudhary and Others Etc. Vs. Abahi Kumar and Others, AIR 2001 SC 1176 , appointments were held to be improper. But the Hon'ble Apex Court did not disturb the appointments on the ground that the incumbents had worked for several years and had gained good experience. "We have extended equitable considerations to such selected candidates who have worked on the posts for a long period", observed the Hon'ble Court.
- IV. M.S. Mudhol and Another Vs. S.D. Halegkar and Others, (1993) 3 SCC 591, the petitioner sought removal of a principal of a school on the ground that he did not possess the requisite qualification and was wrongly selected by the Selection Committee. Keeping in view the fact, however, that the

incumbent was occupying the office of Principal since more than ten years, the Hon'ble Apex Court refused to disturb him at that stage.



10. In our considered opinion, the law laid down by the Hon'ble Apex Court applies to the present situation also. We are of the view that it would be inequitable if we set aside appointments of candidates (private respondents) selected, appointed and are working since 2011.
  
11. It is also averred in the T.As that at the time of motion hearing, the Court reserved vacancies of the multi-tasking staff for the applicants and further directed not to disengage the applicants' services, by the order dated 26 April 2012. This order was made absolute on 24 September 2013 and continues to be in force. Earlier, some daily wagers filed a writ petition (SWP 1748 of 2007) with the prayer for regularization on a permanent post in the Department on the ground of their long service with the latter — some of the Applicants Roshan Lal, Ashok Kumar and Gopal Krishan are applicants therein as well and the Court was pleased to direct maintenance of status quo by its order dated 28 September 2007. The said petition is still pending and the said order is still in force. Official respondents have also placed on record statement issued by the department showing at present that some posts are available. It be noted that applicant No. 19 (Ravi Kumar) in T.A. No. 3409/2021 and applicant No. 2 in T.A. No. 3415/2021 are no longer parties in the present T.As by the orders passed by the Hon'ble High Court.



12. Looking to the tenor of the stay order and the statement placed on record as well as the settled principle of law, while observing that it would be inequitable to set aside the appointments of candidates (private respondents), we direct the official respondents that the applicants similarly situated to private respondents and protected in the present proceedings will be treated at par with those respondents and if the applicants are found eligible and qualified, the official respondents will consider their cases, i.e. the cases of the applicants and will appoint them in accordance with law and that appointment would be effective from the date of appointment of the private respondents and they would be entitled to all notional service benefits. Age bar, if any, will not come in the way of the applicants. The entire exercise shall be completed within a period of two months from the date of communication of the order. The said benefit, however, is limited to those applicants who have challenged the selection by approaching the Tribunal.
13. T.As are accordingly disposed of. No costs.

**(ANAND MATHUR)**  
**MEMBER (A)**

*Arun/-*

**(RAKESH SAGAR JAIN)**  
**MEMBER (J)**