

CENTRAL ADMINISTRATIVE TRIBUNAL
AHMEDABAD BENCH

O.A. NO. 63/93

T.A. NO.

DATE OF DECISION 12-9-1995

Tarun Kumar Govil

Petitioner

Mr. K.K. Shah

Advocate for the Petitioner (s)

Versus

Union of India and Others

Respondent

Mr. Akil Kureshi

Advocate for the Respondent (s)

CORAM

The Hon'ble Mr.

V. Radhakrishnan

Member (A)

The Hon'ble Mr.

JUDGMENT

1. Whether Reporters of Local papers may be allowed to see the Judgment ?
2. To be referred to the Reporter or not ?
3. Whether their Lordships wish to see the fair copy of the Judgment ?
4. Whether it needs to be circulated to other Benches of the Tribunal ?

Mr. Tarun Kumar Govil
C/o Kiran K. Shash
Advocate
3, Achalayatan Society
Nr. Memnagar Fire Station,
Navrangpura, Ahmedabad.

Applicant

Advocate Mr. K.K. Shah.

Vrsus

1. The Union of India, notice to be served through Secretary Ministry of Finance, Department of Revenue New Delhi.
2. Secretary, Central Board of Excise & Customs AGCR Building, 1st Floor, New Delhi.
3. Pr. Chief Controller of Accounts Central Board of Excise & Customs AGCR Building 1st Floor New Delhi.
4. Pay & Accounts Officer Office of Collector of Central Excise and Customs, Customs House, Ahmedabad.

Respondents

Advocate Mr. Akil Kureshi.

ORAL JUDGMENT

In

Date: 12-9-95

O.A. 63 of 1992


Per Hon'ble Shri V. Radhakrishnan

Member (A)

Heard Mr. K.K. Shah learned counsel
for the applicant and Mr. Akil Kureshi
learned counsel for the respondents.

2. The applicant joined Indian

Customs & Central Excise Services Group A as probationer on 15/12/1986. When he joined the National Academy of Customs Excise and Narcotics at New Delhi he was drawing basic pay in junior time scale of Rs.2200-4000 from 15-12-1986 to 14-12-1990. The applicant contends the payment of T.A./D.A. during the period 18/4/1988 to 15/4/1991 was made to him as per the provisions of the O.M. dated 19/3/1987. However on 27/3/1991 the Principal Chief Controller of Accounts raised certain doubts regarding admissibility of Travelling Allowance to Group A officers drawing less than Rs.2800/- per month as basic pay. It was clarified by the Ministry of Finance that Group A officers of Indian Customs and Excise Service drawing less than 2800/- per month were not eligible for T.A./D.A. as applicable to officer drawing basic pay of Rs. 2800/- and above in the revised scale. Cases wherever the payment has been made was to be recovered from the officers, Annexure A-10. Accordingly the respondents attempted to recover the alleged over payment of T.A./D.A. against which the applicant has come to the Tribunal praying for the following reliefs:



- (A) This Hon ble Tribunal may be pleased to declare and the letter dated 23-8-91 and 27-5-1991 and 11-9-1991 against the law and cannot have retrospective effect and be further pleased to quash and set aside the same and further be pleased to uphold the circular letter dated 19-2-1990.

Your Lordships may be pleased to hold and declare that the impugned orders are illegal arbitrary misconceived and bad in law and Your Lordships may also be further be pleased to hold and declare that the ipugned orders dated 23/8/1991 and 11/9/1991 cannot be enforced without hearing the affected person i.e. the petitioner in the present case and Your Lordships may further be pleased to hold and declare that since the impugned orders dated 27-5-91 & 23-8-91 and 11-9-1991 seek to invalidate nullify and or modify the notification issued with the sanction/accord of the President, the same are bad in law and hence the same may kindly be quashed and set aside.

Your lordships may be pleased to issue necessary dirctions upon the concerned respondents directing ~~him~~ them to clear approve and pass the bills of the petitioner which are still pending for clearance/ approval and that the same may be

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cleared passed and aproved forthwith and in accordance with earlier original notification in that behalf and not in accordance with the impugned orders.

(D) This Hon ble Tribunaal may be pleased to allow this application with costs.

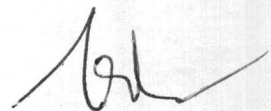
(E) Any other order or direction maybe deemed fit in the interest of justice may be passed.

2. Interim injunction was granted by this Tribunal on 14/3/1992 staying the recovery.

3. During discussion at the Bar it was pointed out by Mr. Akil Kureshi that the applicant s representation to the respondent dated 29/11/1991 has still not been decided and it will be in the fitness of things if the department first considers and decides the representation. Keeping in view the above facts it is felt that the department may be directed to consider and decide the applicant's representation dated 29/11/1991 including the question as to whether by letter dated 27/5/1991 the department could



make recoveries retrospectively in respect of past cases also. Accordingly the respondents are directed to consider the representation of the applicant dated 26-11-1991 and take a decision by passing speaking order in the matter within 6 weeks from the date of the receipt of a copy of this order. The decision if adverse to the applicant shall not be given effect for 15 days from the date of taking the decision. No recovery shall be made until the decision is taken. With the above directions O.A. stands disposed of.



(V. Radhakrishnan)

Member (A)

*AS.

CENTRAL ADMINISTRATIVE TRIBUNAL
AHMEDABAD BENCH

Application No. 04163192

Transfer Application No. _____

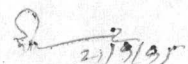
CERTIFICATE

Certified that no further action is required to be taken and
the case is fit for consignment to the Record Room (Decided)

Dated : 20.09.95

Countersign :

Signature of the Dealing
Assistant


20/9/95
Section Officer.

I N D E X - S H E E T

04/63/92

Talun Kumar Gohil

U. O. I. 2 000.

[illegible]

CENTRAL ADMINISTRATIVE TRIBUNAL
AHMEDABAD BENCH
AHMEDABAD

Submitted:

CZA.T./JUDICIAL SECTION.

Original Petition No:

of

Miscellaneous Petition No:

of

Shri

Tarun Kumar (Devi)

Petitioner(s)

Versus.

UOI

Respondent(S).

This application has been submitted to the Tribunal by Shri P. K. Shah. Under Section 19 of the Administrative Tribunal Act, 1985. It has scrutinised with reference to the points mentioned in the check list in the light of the provisions contained in the Administrative Tribunal Act, 1985 and Central Administrative Tribunals (Procedure) Rules, 1985.

The Applications has been found in order and may be given to concerned for fixation of date.

The application has not been found in order for the reasons indicated in the check list. The applicant may be advised to rectify the same within 14 days/draft letter is placed below for signature.

ASSTT:

S.O. (J)

D.R. (J):

KNP13891

1. I.P.O. of Rs. 50/- not supplied.
2. I.P. not filed.
3. Index not filed.
4. Spare copies for response not filed.
5. Annexure not filed.
6. Full size envelop and address 26/9/91, there on not supplied.

He may issue of letter
30/1/92

P. K. Shah
26/9/91

P. K. Shah
26/9/91

Advocate Concerned has removed
office objections to day in but may
fixed for admission.

11/2/92
so far, information
by 2/5, information
11/2/92

CENTRAL ADMINISTRATIVE TRIBUNAL

AHMEDABAD BENCH

APPLICANT(S)

Tarun Kumar Govil

RESPONDENT(S)

WAT 2a

PARTICULARS TO BE EXAMINED

ENDORSEMENT AS TO
RESULT OF EXAMINATION.

1. Is the application competent ? *yes*
2. (A) Is the application in the prescribed form ? *yes*
- (B) Is the application in paper book form ? *yes*
- (C) Have prescribed number complete sets of the application been filed ? *no*
3. Is the application in time ? *yes*
If not, by how many days is it beyond time ? *yes*
Has sufficient cause for not making the application in time stated ?
4. Has the document of authorisation/ Vakalat Nama been filed ? *not filed*
5. Is the application accompanied by D.D./I.P.O. for Rs. 50/-? Number of D.D./I.P.O. to be recorded. *200/-*
6. Has the copy/copies of the order(s) against which the application is made, been filed ? *yes*
7. (a) Have the copies of the documents relied upon by the applicant and mentioned in the application been filed ? *not filed*
- (b) Have the documents referred to in (a) above duly attested and numbered accordingly ? *not filed*
- (c) Are the documents referred to in (a) above neatly typed in double space ? *yes*
8. Has the index of documents has been filed and has the paging been done properly ? *Index not filed*

PARTICULARS TO BE EXAMINED.

ENDORSEMENT TO BE RESULT OF EXAMINATION.

9. Have the chronological details of representations made and the outcome of such representation been indicated in the application.? *yes*
10. Is the matter raised in the application pending before any court of law or any other Bench of the Tribunal ? *no*
11. Are the application/duplicate copy/spare copies signed.? *yes*
12. Are extra copies of the application with annexures filed.? *yes*
 - (a) Identical with the Original.
 - (b) Defective.
 - (c) Wanting in Annexures
- No. _____ Page Nos. _____ ?
- (d) Distinctly Typed ?
13. Have full size envelopes bearing full address of the respondents been filed? *no*
14. Are the given addressed, the registered addressed ? *yes*
15. Do the names of the parties stated in the copies, tally with Name(s) those indicated in the application? *yes*
16. Are the transactions certified to be true or supported by an affidavit affirming that they are true? *yes*
17. Are the facts for the cases mentioned under item No.6 of the application? *yes*
 - (a) Concise ?
 - (b) Under Distinct heads ?
 - (c) Numbered consecutively ?
 - (d) Typed in double space on one side of the paper ?
18. Have the particulars for interim order prayed for, stated with reasons.? *yes*

checked.
20/9/19

Original Application No. 63 of 1992

Tarun Kumar Govil

--- Applicant

Union of India & Others

--- Respondent

I N D E X

S.N.	Annexure No.	Particulars	Page No.
1.	-	Memo of Application	1 - 16
2.	A	Order No. II/2-34/90- TT -Acctts/10/55 (X) dated 23-3-91 X (letter No. II/36-6/91/529 dated 10-9-91 X & letter No. PAO/Audit note/ / 540 X dated 11-9-91)0	17- 29
3.	'A1'	Notification dated 12-1-87	20 -21
4.	'A2'	No. III/2-38/A/C /89-90 dt. 23-3-91	22
5.	'A3'	No. A-320/2/14/90-Ad II Dt. 16-7-91	23 - 27
6.	'A4'	O.M.NO.19030/5/86-E IV Dt. 24-11-86	28 - 31
7.	'A5'	O.M.No.19030/5/86-E IV Dt. 19-3-87	32 - 33
8.	'A6'	O.M.No.19030/5/86-E IV Dt. 10-4-87	34 - 37
9.	'A7'	O.M.NO.19030/5/86-E IV Dt. 6-8-87	38
10.	'A8'	Letter No. 27017/41/89-Ad-IV Dt. 19-2-90	39
11.	'A9'	Letter NO. Coord./15(2)/90/1962 Dt. 27-3-91	40
12.	'A10'	Letter NO.27017/13/91-ADI Dt. 27-5-91	41
13.	'A11'	Letter No. COORD/15(2)/91/KV-4/296 Dt. 18-6-91	42
14.	'A12'	D.O.No. II/36-6/91/384 Dt. 27-3-91	43
15.	'A13' (Colly.)	Pending P.A.Bills	44 - 46

Place: Ahmedabad

Dated:

(Kiran K. Shah)
Advocate.

87.322/91
18/9/91 (2)

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL

AHMEDABAD BENCH

ORIGINAL APPLICATION NO. 63 OF 1991

Tarun Kumar Govil

.. APPLICANT

VERSUS

Union of India & Ors.

.. RESPONDENTS

DETAILS OF APPLICATION:

1. Particulars of the Applicant:

- (i) Name of the applicant: Tarun Kumar Govil
- (ii) Name of Father : Devi Prasad Govil
- (iii) Age of the applicant : 30 years
- (iv) Designation and particulars of office : Assistant Collector, Customs & Central Excise.
- (v) Office address : Customs and Central Excise (Rural) Paldi, Ahmedabad.
- (vi) Address for service of notice : C/o Kiran K. Shah, Advocate, 3, Achalayatan Society, Nr. Memnagar Fire Station, Navrangpura, Ahmedabad.

2. Particulars of the respondents:

- (1) The Union of India, notice to be served through, Secretary, Ministry of Finance, Department of Revenue, New Delhi.
- (2) Secretary, Central Board of Excise & Customs, AGCR Building, 1st floor, New Delhi.
- (3) Pr. Chief Controller of Accounts Central Board of Excise & Customs, AGCR Building, 1st floor, New Delhi.
- (4) Pay & Accounts Officer, Office of Collector of Central Excise, and Customs, Customs House, Ahmedabad.

3. Particulars of the order against which application is made.

The application is against the following order:-

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Administrative Officer, Central Excise Div IV
Ahmedabad order No.II/2-34/90-TT-Acctt/10155 dated
23.8.1991 based on M.O.F. Deptt. of Revenue No.A-27017/
13/91 ADI dated 27.5.91, ^{21.9.91} ^(Colly) Annexure 'A', wherein
Administrative Officer Central Excise Dn (MG), Paldi,
Ahmedabad has been requested to effect recovery from
the applicant of the alleged excess payment on account
of transfer T.A., Tour T.A. etc.

4. Jurisdiction of the Tribunal:

The applicant declares that the subject matter
of the order against which he wants redressal is within
the jurisdiction of the Tribunal.

5. Limitation:

The applicant further declares that the appli-
cation is within the limitation prescribed in Section 21
of the Administrative Tribunals Act, 1985.

6. Facts of the case:

The facts of the case are given below:

6.1 The applicant is a citizen of India and has
been enshrined by the provision as contained in the
Constitution of India.

6.2 The applicant was appointed as probationer in
the Indian Customs & Central Excise Service Group 'A'
with effect from 15.12.1986 (FN) as per Notification
dated 12.1.1987. A copy of the order is annexed hereto
and marked Annexure 'A-1'.

Annex A-1

(4)

Annex. A-2.

6.3 That the applicant joined National Academy of Customs, Excise and Narcotics at New Delhi on appointment as Probationer. That the applicant drew basic pay from 15.12.86 to 14.12.90 in the Junior time scale of Rs.2200-4000 as per statement bearing No.III/2-38/A/c/89-90 dated 23.8.91. A copy of the same is annexed hereto and marked Annexure A-2. The applicant was promoted from Junior Time Scale (Grade VI) to Senior Time Scale (Grade V) of Indian Customs and Central Excise Service Group 'A' on purely adhoc basis in the S.T.S. of Rs.1100-1600 (pre-revised) Rs.3000-4500 (Revised) with effect from 15.12.90 (FN as per M.O. Finance Deptt. of Revenue OM No. A-320/2/14/90-AdII dt. 16.7.91, which is annexed hereto and marked

Annex. A-3
(Colly).

Annexure A-3 collectively.

6.4 On promotion to Senior Time Scale of Rs.3000-4500 the applicant started to draw Rs.3000/- as basic pay of Rs.3000/- with effect from 15.12.90 and drawing usual increments as such continuously in the scale (as per Annexure A-2 already marked). In the meantime, the Fourth Central Pay Commission had submitted its reports and they were under consideration of the Government of India for being accepted as such or with some modification. Ultimately, the Central Government accepted the various reports of the 4th Central Pay Commission with a few minor modifications here and there which are of no importance with reference to present application.

6.5 That the relevant office memorandum on various subjects i.e. pay, allowances including T.A. etc. were

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first issued in respect of employees of groups B, C & D only as certain anomalies were still under consideration with respect to Group A officers. Since in the present application only travelling allowance point is involved, references are only on the subject of itself.

✓ 6.6 First office memorandum No.19030/5/86-E-IV dated 24.11.86 on the subject of Travelling Allowance Rules - Implementation of the Reconsideration of the Fourth Pay Commission was issued taking effect from 1.11.86 in respect of civilian employee of the Central Government belonging to Groups B, C & D. As per which, the orders regarding T.A. in respect of Group A officers (as and when issued) would also be made applicable with effect from 1.11.86 on the same terms and conditions as are applicable in the case of officers in the category of Group B, C & D, copy of the same is annexed hereto and marked Annexure A-4 is a copy of the same.

Annex A-4.

6.7 One important point in the O M of 24.11.86 read as under:

"4. In case of Groups B, C & D employees who have undertaken tours etc. on the basis of their existing entitlements from 1.11.86 to the date of issue of these order (i.e. 24.11.86 emphasis supplied) and whose T.A. Bills have been finalised on the basis of their entitlements prior to 1.11.86, will be allowed arrears on their revised entitlement as per these orders w.e.f. 1.11.1986 (Annexure A-4 already marked) .

It is pertinent to note that the aforesaid O.M. is issued in form of Notification and with the sanction/ accord by the President.

(6)

6.8 That the Ministry of Finance issued O.M. No. 19030/5/86-E.IV dt. 19.3.87, which is also issued in form of notification and is on the subject of "Travelling Allowance Rules - Implementation of the Recommendation of the Fourth Pay Commission" and the sanction of the President was conveyed to the modification in Travelling Allowance Rules, as in the annexure to the OM insofar as they apply to civilian employees of the Central Government belonging to Group 'A' also. As is clear from the annexure to the OM it conveyed the modified orders of the Government of India on the following items only in respect of Group 'A' officers.

- 1) Daily allowance
- 2) Entitlement for journey by rail on tour and transfer.
- 3) Rates of Lumpsum transfer grant and packing allowance.

However, provision contained in the undernoted paragraphs of the Annexure to OM dated 24.11.86 even also shall be applicable to Group 'A' officer viz.

<u>Para No. of Annexures</u>	<u>Subject matter in respect of Group 'A' officers regarding.</u>
1 (a)	Regarding 'conveyance allowance'
4	Regarding 'income ceiling for dependent relations.'
5	Transportation of personal effects between places connected by rail.
6	Transportation of personal effect between places not connected by rail.
7	Regarding 'Additional fare by the entitled class to Govt Servant on transfer.'
9	Regarding 'Travel assistance for children'.

①

As per para 3 of the OM dated 9.3.87 other terms and conditions contained in OM dated 26/9/84 would also apply to Group 'A' officer. Copy of OM dated 19.3.87 is annexed hereto and marked Annexure A-5.

Annex-A-5

6.9 That the H.O.F. issued clarifications on the revised Travelling Allowance Rules issued on the basis of the acceptance of the recommendation of the Fourth Pay Commission" vide OM No. 19030/5/86-E-IV dt. 10.4.87, copy of the same is annexed hereto and marked Annexure A-6 is a copy of the same.

Annex-A-6.

6.10 That the Department of Revenue, Ministry of Finance issued a circular No.19030/5/86-E-IV dated 6.8.87 providing an addenda to para 2 of OM dated 19.3.87. Copy of letter dated 6.8.87 is annexed hereto and marked Annexure A-7 is the copy of the same.

Annex-A-7.

6.11 That the provision of order dated 6.8.87 even again confirmed by Ministry of Finance, Department of Revenue vide their letter No.FNA 27017/41/89-Ad-IV dt. 19.2.90, a copy of the same is annexed hereto and marked Annexure A-8. That the applicant submitted his entire T.A. Bills relating to period 18.4.88 to 15.4.91 and payment was made to him in view of the provision as contained in OM dated 19.3.87 and Department of Revenue letter dated 6.8.87 and 19.2.90.

Annex-A-8.

6.12 However, on 27.3.91 the Pr. Chief Controller of Accounts Central Board of Excise and Customs vide his letter No.Coord/15(2)/90/1962 dated 27.3.91 inviting attending of Departmental Pay and Account Officers

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expressed certain doubts on certain point regarding entitlement of officers drawing salary less than Rs. 2800/- as basic pay and advised them that since the clarifications were not received from the Ministry, the Bills of group A officers drawing basic pay less than Rs.2800/- also may be passed without taking into account, Ministry's letter dated 19.2.90. A copy of the letter dated 27.3.91 is annexed hereby marked **Annexure A-9.**

Annex A-9.

6.13 It was however on the basis of circular dated 6.8.87 & 19.2.90 that the TA claim of the applicant were finalised and payments made accordingly. That letter No.A-27017/13/91-ADI dated 27.5.91 was issued from the Ministry of Finance to the Director General, National Academy of Customs, Excise and Narcotics, New Delhi intimating that the Grade A officer of Indian Customs and Excise Service drawing actual pay less than Rs.2800/- p.m. in the revised scale were not eligible for TA/DA as applicable to officers drawing basic pay of Rs.2800/- per month and above in the revised scale. Consequently, it was suggested that the over payment, wherever made may be recovered from the officers concerned. A copy of the same is annexed hereto and marked Annexure A-10 is a copy of the same.

Annex A-10.

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6.14 That Pr. Chief Controller of Accounts, Central Board of Excise and Customs, New Delhi vide his letter dated 18.6.91 reminded all the departmental pay and accounts officers to submit the information of over payment in such cases where officers were drawing basic pay less than Rs.2800/- but claims were finalised on the basis of provisions as applicable to officers drawing basic pay of Rs.2800/- per month and above in the revised scale. Copy of the letter dated 18.6.91 is annexed hereto and marked Annexure A-11.

Annex.A-11.

6.15 That the Administrative Officer, Central Excise, Div. IV, Ahmedabad sent a letter No.II/2-34/90 TT-Acctt/10155 dated 23.5.91 to the Administrative Officer, Central Excise Dn (NG), Paldi, Ahmedabad requiring therein that an amount of Rs.1800/- on Transfer T.A. excess and Rs.749/- on account of Tour T.A. excess paid to the applicant be recovered. That Shri S. Ramamurthy, Pay and Accounts Officer vide his D.O.No. II/36-6-/91/384 dt. 27.8.91 has demanded the details of recovery to be affected on account of alleged payment of TTA & TA in view of the decision that regarding Group A officers whose actual pay was less than Rs.2800/- per month in the revised scale but were paid claim of Transfer TA and TA on tour and LTC for TA/DA as applicable to officer drawing basic pay of Rs.2800/- per month and above in view of Ministry of

Annex-A-13.

Finance letter No. A 27-17/13/91 Ad IV/ dated 27.5.91, a copy of DO letter dated 27.8.91 is annexed hereto and marked Annexure A-13 is a copy of the same. That the applicant further submits that this recovery of alleged excess TA etc, is not justified and is against natural justice as it was on the authority of Ministry of Finance that the claims were finalised and which now according to the same Ministry result in excess payment to the applicant. This order is going to give rise to serious evil consequences to the applicant for which no opportunity of hearing has been afforded to him. As such the applicant is not in a position to state his case which is the basic requirement of principles of natural justice. That letter of 27.3.91 and 27.8.91 are only executive clarification and thus the same cannot override and nor can the same be equated with the notification dated 24.11.86.

6.16 In the humble and respectful submission of the petitioner, a notification which has been issued with the sanction/accord of the President cannot be invalidated/ cannot be nullified or modified by way of executive instructions or administrative orders and more particularly such thing cannot be in any case with retrospective effect. In the instant case i.e. precisely, what has been sought to be done by the impugned orders and thus the same are *abi-initio-void*, illegal, arbitrary and bad in law.

6.17 The petitioner most respectfully and humbly submit that apart from the bills whose reference has been made hereinabove and which have been already passed/ approved by the competent authority, there are certain other bills also which pertain to the period prior to the date of the abovereferred impugned orders which have been already submitted by the petitioner herein and the same are pending with the concerned authorities since long. The details of the bills which still pending for clearances before the concerned authorities are stated in the list annexed hereto and ~~marked~~ as Annexure A-14.

Annex.14

It seems that the authorities are contemplating to consider the same in light of the impugned orders, which in my respectful and humble submission cannot be done since the same will not be permissible in the eye of law inasmuch as the said pending bills pertain to the period prior to the dates of the impugned orders. Under the circumstances, the same cannot be said to be considered and dealt with on the basis of the impugned orders and the same require to be passed on the basis of earlier notifications. It is humbly submitted that the concerned authorities are unnecessarily holding back the clearances of the said bills and it's required that the authorities may be directed to clear the same forthwith. The petitioner most respectfully and humbly submits that the aofresaid action is taken by the respondents without any opportunity of hearing to the petitioner and any action taken at the back of the petition and in violation of audi alteram partem would be ~~is~~

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required to be declared as illegal and arbitrary and resultantly quashed and set aside.

6.18 It is submitted without prejudice to aforesaid that any rectification which is sought to be done only by way of clarification and which is likely to result in serious civil consequences to an employee can, at the most, have only a ~~pro~~ prospective effect and cannot be made effective retrospectively. The letters dated 27.3.91 and 27.5.91 do not contain any certificate that the retrospective effect being given to rules will not affect adversely any employee to whom these rules apply "as is being normally done when any rule which is made retrospectively. Hence the proposal to affect recovery is against law. Reliance is placed on S.Jayaraman and others Vs Government of India and others, 1990 (3) SLJ (CAT) 31 Madras Bench. In the case of S. Jayarama and others it so happened that based on clarifications of 5.3.86 and 27.4.87 specifying that medical allowance could not be received by employees whose spouses also were in receipt of similar benefit in the same or other organisation the third respondent ordered on 14.3.88 that the fixed medical allowance paid to the applicants for the period from July 1984 to February 1986 has to be recovered from them. It was against the said order that the application was filed before the Tribunal.

It was held that the two clarification as issued on 5.3.86 and 27.4.87 cannot be regarded as either discriminatory or as arbitrary. However, based on these clarification the third respondent on 14.3.88 had ordered recovery of payments made to the applicants by way of fixed medical allowances for the period from July 1984 to 1986. The clarification cannot take retrospective effect, resulting in recovery from the applicants. The payments have been received by them prior to the clarification under the scheme as announced on 15.6.1984. No restrictions or conditions were imposed in June 1984 in the scheme. It was held that as the clarification were issued only on 5.3.1986 and 27.4.87 recoveries from applicants cannot be made for the period from July 1984 to February 1986 (S.Jayarama and Ors Vs. Govt of India & Ors. 1990 (3) SLJ(CAT) 31, Madras Bench.) Accordingly, the respondents were directed not to affect any recovery from the applicants of the amount of fixed medical allowance paid to them for the period from July 1984 to February 1986. That there have been decision of the various Benches of the Central Administrative Tribunal where these Benches have consistently set their face against rectification of an administrative error that causes undue hardship to the employee. The various case are as under:

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- (1) Nilkanth Shah Vs. Union of India & Ors.,
1987 (3) SLJ (CAT) 306 (Calcutta Bench) decided
on 11/2/87.
- (2) C.S.Bedi Vs. Union of India & Ors.
ATR 1988(2) CAT, 510, P.B. Delhi, decided
on 10.5.88.
- (3) Govind Sinha & Orz. Vs. Garrison Engineer,
Naranghi Dn. & Ors.
1991 (1) SLJ(CAT) 74 Guwahati Bench, decided
on 31.8.90.
- (4) Beni Prasad Vs. Union of India & ors.
ATR 1987 (2) CAT 205, P.B. Delhi.
- (6.19) The monetary benefit already accrued as on
evidence of service forms a property and the rights
which have already accrued and enjoyed cannot be
deprived. The same amounts to violation of Article
300A of the Constitution of India.
- (6.20) The action of the respondent of initiating recovery
as per the impugned order is violative of principles
of estoppel and promissory estoppel.
- (6.21) Though it is open to Govt to issue or define
clarification on a subject, but State being a wel-
fare state as defined in the Constitution of India,
such clarifications should not result in having
adverse monetary consequences on the employees.

7. Details of the remedies exhausted:

The applicant declares that the Chief Controller of Accounts has put in the department and the applicant does not have any hope that the department itself will pass order not to recover the alleged excess payment. Hence the applicant is approaching this Hon'ble Tribunal for seeking justice.

8. Matters not previously filed or pending with any other Court.

The applicant further declares that he had not previously filed any application, writ petition or suit regarding the

13

matter in respect of which this application has been made, before any court of law or any other authority or any other Bench of the Tribunal and nor any such application, writ petition or suit is pending before any of them.

9. Relief(s) sought:

In view of the facts mentioned in para 6 above the applicant prays for the following reliefs:

- (A) This Hon'ble Tribunal may be pleased to declare the letter dated 23.8.91 and 27.5.91² ¹¹⁻⁹⁻⁹¹ against the law and cannot have retrospective effect and be further pleased to quash and set aside the same and further be pleased to uphold the circular letter dated 19.2.90.
- (B) YOUR LORDSHIPS may be pleased to hold and declare that the impugned orders are illegal, arbitrary, misconceived and bad in law and YOUR LORDSHIPS may also be further pleased to hold and declare that the impugned orders dated 23.8.1991² ¹¹⁻⁹⁻⁹¹ cannot be enforced without hearing the affected person i.e. the petitioner in the present case and YOUR LORDSHIPS may further be pleased to hold and declare that since the impugned orders dated 27-5-91² 23-8-91 and 11-9-91 seek to invalidate, nullify and or modify the notifications issued with the

sanction/accord of the President, the same are bad in law and hence the same may kindly be quashed and set aside.

- (C) YOUR LORDSHIPS may be pleased to issue necessary directions upon the concerned respondents directing them to clear, approve and pass the bills of the petitioner which are still pending for clearance/approval and that the same may be cleared, passed and approved forthwith and in accordance with earlier original notification in that behalf and not in accordance with the impugned orders.
- (D) This Hon'ble Tribunal may be pleased to allow this application with costs.
- (E) Any other order or direction may be deemed fit in the interest of justice may be passed.

10. Interim order, if any prayed for:

Pending final decision on the application, the applicant seeks issue of the following interim order:-

- (A) That the Hon'ble Tribunal be pleased to issue direction to the respondent not to affect the recovery as alleged in the letter dated 23.8.91²¹⁻⁹⁻⁹¹ and stay the operation and implementation of the same.
- (B) That the Hon'ble Tribunal may be pleased to direct the respondent to pass the pending claim of the applicant immediately.

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(C) That the Hon'ble Tribunal may be pleased to pass such other order or direction as deemed fit in the interest of justice.

11. Particular of Postal Order in respect of the Application Fee:

1. Number of Indian Postal Orders:
2. Name of the Issuing Post Office:
3. Date of issue of postal Orders:
4. Post office at which payable:

12. List of enclosures: Shown in Index.

VERIFICATION

I, Tarun Kumar Govil, S/o Devi Prasad Govil, age 30 years, working as Assistant Collector, in the office of Central Excise & Customs, do hereby verify that contents of paras 1 to 6 are true to my personal knowledge and para 7 to 12 believed to be true on legal advice and that I have not suppressed any material fact.

Ahmedabad

Dt: 18-9-1991



Signature of the applicant.

Ishtadev
Shukla
(K.K. Shukla)
Advocate

Filed by Mr. *K.K. Shukla*
Learned Advocate for Petitioners
with second set & spares
copies copy served/ served to
other side

Dt. 18/9/91 By Registrar C.A.T(U)
A'bad Bench

Annexure-A

: OFFICE OF THE ASSISTANT COLLECTOR OF CENTRAL EXCISE:
: DIVISION:IV:AHMEDABAD:

F: NO: II/2-34/90-TT-Acctt. 110116 Ahmedabad, Dt. 23-8-1991.

To,
The Administrative Officer,
Central Excise, Dn. (NG),
Paldi, AHMEDABAD.

Sub: Recovery of Transfer T.A. Excess
and T.A. Excess paid to Shri
Tarun Govil, A.C. M/R....

As per Ministry of Finance, Department
of Revenue F. No. A-27017/13/91 AD. I dated 27.5.91
circulated vide F. No. II/36-6/91/PAO dated 9.7.91,
the following excess payments made to Shri T.K. Govil
AC may be recovered at your end please.

1) Bill No. Supple. ITA /321/2141-1990

	Sanctioned	Admissible
I) Packing Allowance	Rs 1200	900/-
II) Lumpsum Transfer Grant	Rs 3000	1500/-
Total	Rs 4200	2400/-

Recoverable Amount Rs 1800/-

2) Bill No TA/320/2141-1990 Revised Supple. Bill)

	Sanctioned	Admissible
I) Railway Fare	Rs 1591	1272/-
II) Daily Allowance	Rs 3143	2713/-
	Rs 4734	3985/-

Recoverable Amount Rs 749/-

The recovery particulars may be
intimated to this office endorsing a copy to the PAO,
Customs & Central Excise Ahmedabad.

Administrative Officer
Central Excise : Divn -IV
Ahmedabad.

Copy to the PAO, Cus & C.Ex. Ahmedabad w.r. to his
letter referred to above.

.....

T. Govil
Subd
Pali

18/19

West, Udyot

No. II/36-6/91 / 529

Dated 10-9-91.

To

Shri T. K. Gowl
The Assistant Collector,
Central Excise, ~~Rural~~
Customs, ~~Patdi~~, Ahmedabad

Shri D.T. Thakkar,
Chief Accounts Officer,
Central Excise,
Ahmedabad.



Sub:- T.A. entitlement of Group A officers
whose pay is less than Rs. 2800/- P.M.

Sir,

Please refer to this office D.O. letter no. II /36-6/91/
382-392 dated 27-8-91 on the subject cited above .

2. You are requested to send the details of recovery at
an early date as the report to Pr. Chief Controller of Accounts
C.B.E.C. New Delhi is pending .

Yours faithfully,

Pay & Accounts Officer
Central Excise, Ahmedabad .

app/-

T. Gowl
Gowl
Patdi

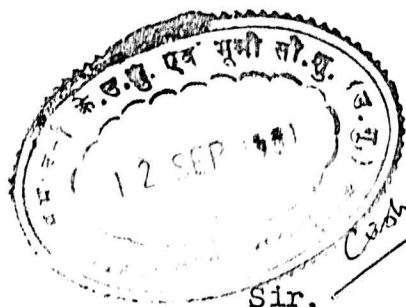
Pay and Accounts Office
Central Excise & Custom
Ahmedabad.

No. PAO / Audit note / Rural / 540

dt. 11.9.91

To,

The Assistant Collector
Rural Division, Central Excise
Ahmedabad.



Sub: - Post check of TA vouchers for the month of
January 1991.

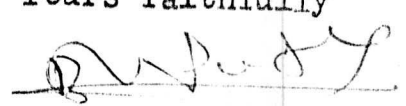
Sir,

I am to invite a refer^{ance} to the Ministry of Finance,
Department of Revenue's letter No. A - 27017/13/91 -AD IV dt.
dt. 29.5.91 forward^{ed} to your office vide this office letter
No. II/36-6/91/PAO/469 to 479 dt. 9.7.91 and to state that
the following TA claims of Shri T.K. Govil, Assistant Collector
Rural Division may please be checked up at your end and
recovery of over payment of TA claims in accordance with the
above order works out to Rs. 534=50 as under. The same
may please be recovered from his salary under intimation
to this office.

Bill No. & date		Amount	Over Payment
1. TA/491/90-91	15.11.90	Rs. 17/-	100=00
2. TA/561/90-91	26.12.90	Rs. 63/-	63=00
3. TA/562/90-91	- do -	Rs. 07/-	7=00
4. TA/563/90-91	- do -	Rs. 14/-	14=00
5. TA/564/90-91	-do -	Rs. 27/-	27=00
6. TA/565/90-91	-do-	Rs. 62/-	62=00
7. TA/566/90-91	-do -	Rs. 27/-	27=00
8. TA/567/90-91	-do -	Rs. 24/-	24=00
9. TA/568/90-91	- do -	Rs. 258/-	90=00
10. TA/569/90-91	-do-	Rs. 037/-	37/-
11. TA/570/90-91	-do-	Rs. 025/-	10=50
12. TA/571/90-91	-do -	Rs. 059/-	59=00
13. TA/572/90-91/	-do-	Rs. 14/-	14=00
			534=50

You are also requested to go through the ~~TA~~ TA claims
passed in your division and similar overpayments made, if
any, may be recovered under intimation to this office.

Yours faithfully


Pay and Accounts Officer
Central Excise & Customs
Ahmedabad.

Published in Part I Section 3 of the Gazette of India.

Government of India
Ministry of Finance
(Deptt. of Revenue)

.....

New Delhi, the 12th January, 1987

NOTIFICATION

CUSTOMS & CENTRAL EXCISE ESTABLISHMENT

On the basis of the results of the Civil Services Examination held by the Union Public Service Commission in 1985, the President is pleased to appoint the following candidates as Probationers in the Indian Customs and Central Excise Service, Group 'A' with effect from the dates indicated against their names :-

Sl.No.	Name	Date of assumption of charge.
1.	2.	3.
	S/Shri	
1.	Kumari Teerakshi Pessi	25-8-1986 (FN)
2.	Kumari Sayya Tiwari	15-12-86 (F.N)
3.	Nil Singh Badi	25-8-1986 (FN)
4.	Kumari Anita Dhatnagar	25-8-1986 (FN)
5.	P. Venkatarama Reddy	25-8-1986 (FN)
6.	Devinder Singh	15-12-1986 (FN)
7.	Ahul Karwal	25-8-1986 (FN)
8.	Vijay Kumar	25-8-1986 (FN)
9.	Pankaj Kumar	15.12.1986 (FN)
10.	Binibrata Chattercharya	25-8-1986 (FN)
11.	Mrityunjay Kumar Singh	15-12-1986 (FN)
12.	Sy.d Haider Hasan	15-12-1986 (FN)
13.	Rakesh Kumar Sharma	19-12-1986 (FN)
14.	Bimbodhar Pradhan	15-12-1986 (FN)
15.	Awadesh Shukla	25-8-1986 (FN)
16.	Tarun Kumar Govil	15-12-1986 (FN) ✓
17.	R. Hlesh Chand Gupta	25-8-1986 (FN)
18.	K.R.N. Chary	5-9-1986 (FN)
19.	Mrs. Sunita Sharma	25-8-1986 (FN)
20.	Abhay Kumar Jyotishi	10-9-1986 (FN)
21.	Raju	1-9-1986 (FN)
22.	Satya Narayan Saha	25-8-1986 (FN)

21

23.	Santosh Mishra	15-12-1986 (FN)
24.	Kumari Neena Arya	5-9-1986 (FN)
25.	Om Prakash Dadhich	15-12-1986 (FN)
26.	K.N. Kumar	15-12-1986 (FN)
27.	A. Gangadhar Shakkarwar	25-8-1986 (FN)
28.	Sunil Kumar Das	15-12-1986 (FN)
29.	Ranjan Kumar Sahoo	16-12-1986 (FN)
30.	Rajbans Singh (SC)	17-12-1986 (FN)
31.	Sushil Kumar (SC)	15-12-1986 (FN)
32.	Thirude Sanjay Krishnarao (SC)	15-12-1986 (FN)
33.	V.P.C. Rao (SC)	22-12-1986 (FN)
34.	Sankar Chand (SC)	15-12-1986 (FN)
35.	Yog Dhyan Bangra (SC)	15-12-1986 (FN)
36.	R.L. Meena (ST)	25-8-1986 (FN)
37.	Anup Ranjan Rai (ST)	15-12-1986 (FN)
38.	Ramesh Prasad Meena (ST)	15-12-1986 (FN)

G.V. Subramanyam

(G.V. SUBRAMANYAM)
UNDER SECRETARY TO THE GOVT. OF INDIA
(N.1/F.No.A.12025/2/84-AD.II)

To

The Manager,
Government of India Press,
Faridabad (Haryana)

Copy forwarded to :-

- 1) The Director of Training (Customs and Central Excise), New Delhi, along with spare copies for concerned officers.
2. The Chief Controller of Accounts, Central Board of Excise and Customs, New Delhi.
3. Notification folder/SO (P)/spare copies.

G.V. Subramanyam

(G.V. Subramanyam)
Under Secretary to the Govt. of India



Annexure A2-98
22

: CENTRAL EXCISE : RURAL DIVISION : AHMEDABAD :
.....

No.III/2-38/A/c/89-90

Paldi, Ahmedabad:
Date 23rd Aug. '91

-: C E R T I F I C A T E :-

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the Basic Pay drawn by Shri Tarunkumar Govil, Assistant Collector of Central Excise, since the beginning of his service to till date, is shown as under:-

S.No.	Period	Basic Pay.
(1)	From 15.12.86 to 28.8.87	Rs. 2200/-
(2)	" 29.8.87 to 30.11.88	Rs. 2275/-
(3)	" 1.12.88 to 30.11.89	Rs. 2350/-
(4)	" 1.12.89 to 30.11.90	Rs. 2425/-
(5)	" 1.12.90 to 14.12.90	Rs. 2500/-
(6)	" 15.12.90 to till date	Rs. 3000/-



Rep. P. S.
23/8/91
प्रशासनिक अधिकारी के. ज. ए.
एच. भूमि सी. यु. प्रमाणिक अहमदाबाद
Administrative Officer
Excise Rural Ahmedabad

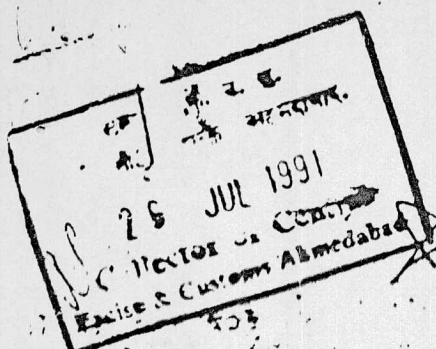
T. C. G.
July 91

Annexure A-3

(Colly)

23

F.No.A-32012/14/90-A.II
Government of India
Ministry of Finance
Department of Revenue
.....



New Delhi, the 16th July, 1991.

OFFICE ORDER NO.236/1991.

Subject:- Promotion from Junior Time Scale (Grade VI) to the Senior Time Scale (Grade-V) of the Indian Customs and Central Excise Service Group 'A' in compliance with Supreme Court's interim order dated 13.8.90 in the case of A.K. Chatterjee and others Vs. Union of India.

The President is pleased to order that the officers mentioned at serial No. I to serial No.20 of Annexure I, serial No. 1 to serial No. 39 of Annexure II, in the J.T.S. (Grade-VI) of the Indian Customs & Central Excise Service (scale of Pay Rs. 700-1300) (Pre-revised)/Rs.2200-4000 (Revised) be promoted to officiate on purely ad-hoc basis in the S.T.S. (Grade-V) of that service, in the scale of pay of Rs. 1100-1600 (Pre-revised)/Rs.3000-4500 (Revised) from the dates indicated against their names, or the dates on which they actually completed four years service in the J.T.S. whichever is later.

The above promotions have been made in compliance with the interim order passed by the Hon'ble Supreme Court on 13.8.90 in the case of A.K. Chatterjee and others Vs. Union of India in Writ Petition No. 4532-33 of 1978. The arrangement of names of the officers promoted to the S.T.S. appearing in Annexure I and II does not reflect their inter-se seniority in the J.T.S. or the S.T.S.

733
29/7
The above promotions do not confer on the officers so promoted any claim for continued officiation in S.T.S. and the period of such service will not count for seniority, confirmation or as qualifying service for further promotion. These promotions are purely ad-hoc and subject to the final order in Civil Appeal Nos. 257 of 1983 and 4004-07/87 with CMP Nos. 16003/89 and 9014/88 and Writ Petition Nos. 306/88 3335/81, 512, 835 and 1200/88, 4532-33/78 pending before the Hon'ble Supreme Court.

Heads of Departments are requested to verify the actual date of entitlement of each officer for S.T.S. from the service records before fixation of pay in the S.T.S.

(R.R. BHARATI)

UNDER SECRETARY TO THE GOVT. OF INDIA

contd.....24-

T. Ar
S. Ar
Ar

2A
Copy forwarded to:-

1. PS to Finance Minister/PS to Minister of State for Finance(R)
PS to Secretary (R)/PS to Addl. Secretary (Admn).
2. All Principal Collectors/Director Generals/All Members/-
JS (Admn)/DS (Ad. II) under C.B.E.C.
3. All Heads of Department under Central Board of Excise
and Customs.
4. Officers concerned.
5. Principal Chief Controller of Accounts, Central Board
of Excise and Customs, New Delhi.
6. Director (Admn)/C.V.O/Director of Publications/S.O.(P)/
Ad. II-A/Ad. II B/Ad. -I.
7. Development Commissioner, Noida Export Processing Zone,
Noida.
8. Development Commissioner, Santacruz Export Processing
Zone, Bombay.
9. Director of Enforcement, New Delhi.
10. Ministry of External Affairs, (Director, CTV),
New Delhi.
11. Addl. Director General, CSIB, New Delhi.
12. Hindi Section for Hindi Version.
13. Office order folder/spare copies.

(R.R. BHARATI)
UNDER SECRETARY TO THE GOVT. OF INDIA

contd....3/-

2A

LIST OF JUNIOR TIME SCALE OFFICERS (DIRECT RECRUIT)
PROMOTED TO THE GRADE OF SENIOR TIME SCALE IN THE
INDIAN CUSTOMS AND CENTRAL EXCISE SERVICE, GROUP 'A'

S.No.	Name of Officer	Date of effect
	<u>S/Shri</u>	
1.	A.S. Bedi	25.8.90
2.	Ms. Somya Tiwari	15.12.90
3.	Somesh Arora	9.1.91
4.	Rakesh Kumar Sharma	19.12.90
5.	S.M. Saha	25.8.90
6.	Ms. Sungita Sharma	25.8.90
7.	Y.D. Bahga	15.12.90
8.	S. S. Chand	15.12.90
9.	V.P.C. Rao	22.12.90
10.	S.H. Hasan	15.12.90
11.	Tarun Kumar Govil	15.12.90
12.	S.K. Das	15.12.90
13.	Om Prakash Dadhich	15.12.90
14.	Rajbans Singh	17.12.90
15.	R.K. Sahoo	16.12.90
16.	R.P. Moena	15.12.90
17.	Anoop Ranjan Rai	15.12.90
18.	P.V.R. Reddy	25.8.90
19.	Anil G. Shakkarwar	25.8.90
20.	Anup Swarup	26.8.89

contd...4/-

LIST OF JUNIOR TIME SCALE OFFICERS (PROMOTIES)
(PROMOTED TO THE GRADE OF SENIOR TIME SCALE OF
THE INDIAN CUSTOMS AND CENTRAL EXCISE SERVICE)

S.No.	Name of the Officer	Date of effect
	<u>S/Shri:</u>	
1.	V.K. Upadhyay	1.7.84
2.	B.W. Gaitonde	1.12.85
3.	P.L. Aggarwal	26.5.86
4.	Ram Mirthi Sharma	27.12.84
5.	K.D. Gupta	29.11.84
6.	G.M. Chandani	2.12.85
7.	M.L. Borl	13.4.85
8.	A.K. Rajhans	13.2.89
9.	B.G. Bhattacharjee	26.2.89
10.	M.K. Pattekar	18.1.87
11.	A.K. Sardesai	26.12.87
12.	H.K. Gupta	17.3.87
13.	Lachman Singh	19.5.90
14.	S.P. Mondkar	23.6.90
15.	P.B. Vichare	11.6.90
16.	S.R. Kunte	3.7.90
17.	S.M. Shivale	5.8.90
18.	A.K. Vora	31.7.90
19.	R.P. Tamta	13.11.90
20.	V. Venkataratnam	23.10.90
21.	K.C. Sarkar	22.5.90
22.	P.N. Das	23.9.90
23.	G.D. Bhagat	25.9.90
24.	A.V. Seshagiri Rao	5.10.90

contd.....5/-

27
(25)

S.No.	Name of the Officer	Date of effect
	S/Shri:	
25.	K.P. Singh	3.12.83
26.	V. Subramanian	15.12.83
27.	A.W. Karkhanis	27.2.84
28.	V.S. Venugopalan	1.8.84
29.	D.R. Chaudhuri	1.3.87
30.	B. Ramanayya	3.3.87
31.	G.D. Sharma	1.3.87
32.	H.R. Krishnamurthy	21.3.37
33.	Malkit Singh	23.12.87
34.	K.K. Kapur	30.1.89
35.	G.B. Yadav	18.9.90
36.	H. Chatterjee	2.1.89
37.	G.N. Deshpande	25.7.84
38.	S.K. Sangle	14.5.90
39.	S.R. Patankar	9.11.82

T. G. G. G.
Shukla
an

Annexure A 4

28/26

35. Travelling Allowance Rules - Implementation of the Recommendations of the Fourth Pay Commission.

Consequent upon the decisions taken by the Government on the Fourth Pay Commission's recommendations relating to the payment of travelling allowance/daily allowance etc., vide this Ministry's Resolution No. 14(1)/IC/86 dated 13.9.1986, sanction of the President is conveyed to the modification in Travelling Allowance Rules as in the Annexure to this Office Memorandum in so far as they apply to civilian employees of the Central Government belonging to Groups B, C & D. Separate orders will be issued by the Ministries of Defence and Railways for their personnel separately.

2. The term 'pay' for the purpose of these orders refers to pay in the revised scales of pay promulgated under the Central Civil Services (Revised Pay) Rules, 1986. In the case of employees, who opt to retain the pre-revised scales of pay, the term 'pay' will include, besides pay in pre-revised scales of pay, appropriate Dearness Pay, D.A., Advl. Dearness Allowance, Ad hoc D.A. and Interim relief thereon at the rates applicable under the orders in force prior to 1.1.1986.

3. These orders take effect from 1.11.1986, except that where the class/mode by which a journey was performed prior to the issue of these orders was higher than the entitlement under these orders, it will not be reduced. The T.A. entitlement for journeys performed on official duties from 1.1.1986 to 31.10.1986 will be regulated in accordance with this Ministry's O.M.No. 19050/14/86-E.IV dated 23.9.1986.

4. In case of Group B, C & D employees who have undertaken tours, etc. on the basis of their existing entitlements from 1.11.1986 to the date of issue of these orders and whose T.A. bills have been finalised on the basis of their entitlement prior to 1.11.1986, will be allowed arrears on their revised entitlement as per these orders w.e.f. 1.11.1986.

5. Orders regarding T.A. in respect of Group 'A' officers as and when issued, will also be applicable w.e.f. 1.11.1986 on the same terms and conditions as are applicable in the case of Groups B, C & D category officers.

6. In their application to the staff serving in Indian Audit and Accounts Department, these orders issue after consultation with the Comptroller and Auditor General of India.

[M.F.(DE) O.M.No. 19030/5/86-E IV dt. 24.11.86]
 (M.F.(DR) F.No. 21(57)86-Coord. dt.31.12.86)
 (Cir. No. 213/86)

Annexure to Ministry of Finance, Department of Expenditure Office Memorandum No. 19030/5/86-E.IV dated the 24th November, 1986.

1. Daily Allowance:

In supersession of S.R.17 and S.R. 51 and the Government of India orders thereunder, the groupings of pay ranges and the rates of Daily Allowance are revised as follows subject to the existing conditions:-

(a) When the employee does not stay in the hotel or makes his own arrangement:-

Pay Ranges	Localities other than those mentioned in Col. 3&4.	B-I Class cities and expensive localities	A-Class cities and specially expensive localities
1.	2.	3.	4.
	Rs.	Rs.	Rs.
Rs.2800 and above	50	60	75
Rs.1900 and above but less than Rs.2800	40	50	65
Rs.1400 and above but less than Rs.1900	35	45	55
Rs.1100 and above but less than Rs.1400	30	40	50
Below Rs.1100	20	25	35

(b) When the employee stays in a hotel or other establishment providing board and/or lodging at tariffs:-

Pay Ranges	Localities other than those mentioned in Col. 3&4	B-I Class cities and expensive localities	A-Class cities and specially expensive localities
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
Rs.2800 and above	105	120	150
Rs.1900 and above but less than Rs.2800	75	90	125
Rs.1400 and above but less than Rs.1900	50	65	80
Rs.1100 and above but less than Rs.1400	40	50	65
Below Rs.1100	25	35	40

2.(a) Conveyance Allowance:-

In modification of Ministry of Finance, Department of Expenditure Office Memorandum No.19030/1/79-E.IV dated 6.2.1981 (Printed as Government of India Order under S.R.25), the rate of conveyance allowance are enhanced as follows, subject to the existing conditions:-

Average monthly travel on official duty.	Rates of conveyance	Allowance for journeys by
	Owned motor car	Other modes of conveyance
1.	2.	3.
201-300 Kilometres	Rs.300 p.m.	Rs.100 p.m.
301-450 "	Rs.450 p.m.	Rs.130 p.m.
451-600 "	Rs.550 p.m.	Rs.170 p.m.
601-800 "	Rs.650 p.m.	Rs.200 p.m.
above 800 "	Rs.800 p.m.	Rs.230 p.m.

The conveyance allowance at the rates prescribed in Col.2 of the table shall not be admissible to officers whose pay in the revised scale is less than Rs.2800 p.m.

2.(b) Cycle Allowance:-

In supersession of Ministry of Finance, Department of Expenditure Office Memorandum No.19030/1 E.IV dated 7.4.1979, the rate of Cycle Allowance is enhanced to Rs.20/- p.m. subject to the existing conditions.

3. Entitlement for journey by rail on tour and transfer:-

In supersession of S.R.34 and the Government of India Orders thereunder, the pay ranges and the entitlement for journeys by rail on tour and transfer will be as follows:-

Pay Range	Travel entitlement
Rs.2800 and above	A.C. Two tier sleeper/First Class.
Rs.1900 and above but less than Rs.2800	First Class/A.C. Chair-Car.
Rs.1400 and above but less than Rs.1900	First Class/A.C. Chair-Car.
Rs.1100 and above but less than Rs.1400	Second Class (Sleeper)
Below Rs.1100	Second Class (Sleeper)

4. Income ceiling for dependent relatives:-

In partial modification of Ministry of Finance, Department of Expenditure Office Memorandum No.1/75-E.IV(B) dated 1.3.1975 (Government of India Order under S.R.2(8), a legitimate child or step child/parent/sister/minor brother who resides with the Government servant and whose income from all sources including pension (inclusive of temporary increase in pension and pension equivalent of D.C.R.G. benefits) does not exceed Rs.500/- p.m. may be deemed to be 'wholly dependent' upon the Government servant.

5. Transportation of personal effects between places connected by rail:-

In modification of para 3(d)(ii) of Annexure to Ministry of Finance, Department of Expenditure Office Memorandum No. 19030/1/73-E.IV(B) dated 29th June, 1974, a Government servant carrying goods by rail between places connected by rail can draw actual expenditure on transportation of personal effects but not more than the amount admissible on transportation by railway and an additional amount of not more than 10 per cent thereof, whichever is less.

6. Transportation of goods between places not connected by rail:-

In modification of para 2(k) of Ministry of Finance, Department of Expenditure Office Memorandum No.19030/1/76-E.IV(B) dated 30.1.1978, the allowance for carriage of personal effects between places connected by road only, will be at the following uniform rates, subject to existing conditions:-

Pay Ranges	A/B-1 Class cities Rs. per km.	Other places Rs. per km.
Rs.2800 and above	15.00	9.00
Rs.1900 and above but less than Rs.2800	7.50	4.50

A-50

Pay Ranges	A/B-1 Class cities Rs. per km.	Other places Rs. per km.
Rs.1100 and above but less than Rs.1900	3.80	2.30
Below Rs.1100	3.00	2.00

7. Additional fare by the entitled class to Government servant on transfer :-

An employee will be entitled to an additional fare by the entitled class for both onward and return journeys, in addition to the normal transfer T.A. entitlement, if he has to leave his family behind because of non-availability of Government residential accommodation at the new place of posting.

8. Rates of lumpsum transfer grant and packing allowance:-

In modification of Ministry of Finance, Department of Expenditure Office Memorandum No.19018/1/86-E-IV dated 3.1.1986, the rates of lumpsum transfer grant and packing allowance will be as under:-

Pay Ranges	Lumpsum transfer grant (Rs.)	Packing Allowance (Rs.)
Rs.2800 and above	3000	1200
Rs.1900 and above but less than Rs.2800	1500	900
Rs.1400 and above but less than Rs.1900	1000	600
Rs.1100 and above but less than Rs.1400	600	600
Below Rs.1100	450	450

9. Travel assistance for children:-

In partial modification of para 1(4) of Ministry of Finance, Department of Expenditure Office Memorandum No.19030/2/73-E-III(B) dated 28.2.1974, and Office Memorandum No.19030/1/81-E-IV dated 5.8.1981 the restriction of 1500 Kms. is dispensed with and the reimbursement will be for the full fare at student's concessional rate by second class/ordinary bus/lowest class by sea (bunk class) subject to the existing conditions. //

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Without Pay scales

A-229

meant for direct recruitment.

M.F.(DR) F.No. A-23011/12/86-Ad.III dt. 12.3.87.

100.

Travelling Allowance Rules - Implementation of the Recommendation of the Fourth Pay Commission.

Consequent upon the decisions taken by the Government on the Fourth Pay Commission's recommendations relating to the payment of travelling allowance/daily allowance etc., vide this Ministry's Resolution No. 14(2)/IC/86 dated 13th March, 1987, sanction of the President is conveyed to the modification in Travelling Allowance Rules as in the Annexure to this Office Memorandum in so far as they apply to civilian employees of the Central Government belonging to Group 'A'. Separate orders will be issued by the Ministries of Defence and Railways for their personnel separately.

2. The provisions contained in the following paragraphs of the Annexure to the Office Memorandum No. 19030/5/86-E.IV dated 24.11.1986 will also apply to group 'A' officers viz., para 2(a) regarding 'Conveyance Allowance', para (4) regarding 'Income Ceiling for dependent relatives', para (5) regarding 'Transportation of personal effects between places connected by rail', para (6) regarding 'Transportation of goods between places not connected by rail', para (7) regarding 'Additional fare by the entitled class to Government servant on transfer,' and para (9) regarding 'Travel assistance for children'.

3. The other terms of conditions contained in this Ministry's Office Memorandum No. 19030/5/86-E.IV dated 24.11.1986 will also apply to Group 'A' Officers.

4. These orders take effect from 1.11.1986.

M.F.(DE) O.M. No. 19030/5/86 E IV dt. 19.3.87.

Appendix A 5

ANNEXURE TO MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE OFFICE MEMORANDUM NO. 19030/5/86-E.IV DATED THE 19TH MARCH, 1987

1. Daily Allowance :

In modification of the Government of India orders under S.R. 17 and S.R. 51 the groupings of pay ranges and the rates of Daily Allowance are revised as follows subject to the existing conditions:-

(a) When the employee does not stay in a hotel or makes his own arrangements:-

Pay Ranges	Localities other than those mentioned in Col.3 & 4	B-I Class cities and expensive localities	A-Class cities and specially expensive localities
1	2	3	4
Rs.5100/- and above			
Rs.2800/- and above but less than Rs. 5100/-	Rs.60/-	Rs.65/-	Rs.80/-
	Rs.50/-	Rs.60/-	Rs.75/-

(b) When the employee stays in a hotel or other establishment providing board and/or lodging at scheduled tariffs:-

Pay Ranges	Localities other than those mentioned in Col. 3 & 4	B-I Class cities and expensive localities	A-Class cities and specially expensive localities
1	2	3	4
Rs.5100/- and above			
Rs.2800/- and above but less than Rs. 5100/-	Rs.135/-	Rs.150/-	Rs.175/-
	Rs.105/-	Rs.120/-	Rs.150/-

2. Entitlement for journey by rail on tour and transfer:-

In modification of the Government of India orders under, S.R. 54, the pay ranges and the travel entitlement for journeys by rail on tour and transfer will be as follows:-

Pay Range	Travel entitlement
Rs. 5100/- and above	First Class A.C.
Rs. 2800/- and above but less than Rs. 5100/-	II A.C. 2 tier Sleeper/First Class

3. Rates of lumpsum transfer grant and packing allowance:-

In modification of Ministry of Finance, Deptt. of Expenditure Office Memorandum No. 19018/1/86-E.IV dated 3.1.1986, the rates of lumpsum transfer grant and packing allowance will be as under:-

Pay Ranges	Lumpsum transfer grant (Rs.)	Packing Allowance (Rs.)
Rs. 5100/- and above	4000/-	1500/-
Rs. 2800/- and above but less than Rs. 5100/-	3000/-	1200/-

4. In modification of para 2(i) of Ministry of Finance Office Memorandum No. 19030/1/76-E.IV(B) dated 30.1.1978, travel by air will be permissible on tour or on transfer in the case of officers who are in receipt of pay of Rs. 5100/- and above, at their discretion, provided that officers drawing pay between Rs. 4100/- and Rs. 5100/- may also travel by air at their discretion, if the distance is more than 500 Kms. and the journey cannot be performed overnight by a direct train service/direct slip coach service.

5. In partial modification of Ministry of Finance Office Memorandum no. 19024/10/82-E.IV dated 6.8.1982 officers of and equivalent to the rank of Additional Secretary to the Government of India may, at their discretion, travel by the executive class within the country on tour/transfer.

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4. In modification of para. 2 (i) of Ministry of Finance Office Memorandum No. 19030/1/76-E. IV (B), dated 30-1-1978 (*published in Swamynews in pages 4 and 5 of March, 1978*), travel by air will be permissible on tour or on transfer in the case of officers who are in receipt of pay of Rs. 5,100 and above, at their discretion, provided that officers drawing pay between Rs. 4,100 and Rs. 5,100 may also travel by air at their discretion, if the distance is more than 500 kms and the journey cannot be performed overnight by a direct train service/direct slip coach service.

5. In partial modification of Ministry of Finance, Office Memorandum No. 19024/10/82-E. IV, dated 6-8-1982 (*published in Swamynews as St. No. 3 of September, 1982*), officers of and equivalent to the rank of Additional Secretary to the Government of India may, at their discretion, travel by the executive class within the country on tour/transfer.

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*D.P.T., O.M. No. 310/1/28/86-Est. (A),
dated 26-3-1987*

Forfeiture of the L.T.C. claim after the expiry of the stipulated period

The undersigned is directed to refer to this Department, O.M. No. 43/1/72-Est. (A), dated the 22nd August, 1972, on the above subject. On a review of the existing provisions relating to submission and settlement of travelling allowance claims under the Leave Travel Concession Scheme, it has been decided that in cases where no travel advance had been drawn, on completion of the return journey should be reduced from one year to three months. Accordingly, the right of a Government servant for reimbursement of his Leave Travel Concession claim, where no advance was drawn by him, shall stand forfeited or be deemed to have been relinquishment of the claim is not preferred within three months of the date of completion of the return journey. In cases where advance has been drawn towards completion of return journey, If that is not done, the authority which sanctioned the advance should enforce lump sum recovery of the advance forthwith and once such recovery is made, it should be taken as if no advance had been drawn and the claim allowed to be preferred within a period of three months, failing which it shall stand forfeited in terms of these orders.

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*M.F., O.M. No. 19011/1/86-E. IV,
dated 1-4-1987*

Daily Allowance shall also be paid to Government servants who undertake journeys for preparation of their defence against disciplinary proceedings

The undersigned is directed to say that the Government have had under further consideration the question of grant of T.A./D.A. to Govern-

ment servants who undertake journeys to outstations to peruse official documents for the preparation of their defence in connection with disciplinary proceedings instituted against them. The President is now pleased to decide, in modification of this Ministry's Office Memorandum No. F.5 (79)-Est. IV/59, dated the 20th October, 1959 (reproduced under S.R. 153-A), that T.A. as on tour admissible to Government servants for perusal of documents, as provided therein, will also include *daily allowance for halts* (restricted to a maximum of three days only). All other terms and conditions stipulated in the O.M., dated 20-10-1959, will remain unchanged.

2. These orders take effect from the date of issue.

390

*M.F., O.M. No. 19030/5/86-E. IV,
dated 10-4-1987*

Further Orders on T.A. entitlements

The undersigned is directed to say that consequent upon the decisions taken by the Government on the Fourth Pay Commission's recommendations relating to the payment of travelling allowance/daily allowance, etc., revised travelling allowance rules were issued in terms of this Ministry's Office Memoranda of even number, dated the 24th November, 1986 and 19th March, 1987, in respect of Groups 'B', 'C' and 'D' employees and Group 'A' employees, respectively. Certain matters on which there were no specific recommendations of the Pay Commission could not be incorporated in those Office Memoranda. The matters have since been reviewed and the entitlements *vis-à-vis* the pay ranges in the revised scales of pay promulgated under the C.C.S. (R.P.) Rules, 1986, are as follows:—

1. Definition of pay for the purpose of pay-ranges under T.A. Rules

In modification of S. No. 2 of para. 1 of this Ministry's Office Memorandum No. 19030/1/73-E. IV (B), dated 18-2-1975, pay for determining the entitlements of T.A./D.A. on the basis of pay ranges in terms of C.C.S. (Revised Pay) Rules, 1986, means the 'basic pay' as defined in F.R. 9 (21) (a) (i).

2. Entitlements of personal effects

In partial modification of this Ministry's Office Memorandum No. 19018/1/86-E. IV, dated 3-1-1986 (*published in Swamynews as St.*

No. 27 of February, 1986), the pay ranges and the entitlement for carriage of personal effects are as follows:—

<i>Pay ranges</i>	<i>Personal effects that can be carried</i>
Rs. 5,100 and above ...	Full four wheeler wagon or 6,000 kgs. by goods train or one Double Container.
Rs. 2,800 and above but less than Rs. 5,100 ...	Full four wheeler wagon or 6,000 kgs. by goods train or one Single Container.
Rs. 1,900 and above but less than Rs. 2,800 ...	3,000 kgs. by goods train.
Rs. 1,400 and above but less than Rs. 1,900 ...	1,500 kgs. by goods train.
Rs. 1,100 and above but less than Rs. 1,400 ...	1,500 kgs. by goods train.
Below Rs. 1,100 ...	1,000 kgs. by goods train.

3. Scales for transportation of conveyance on transfer/retirement

In modification of para. (3) of this Ministry's Office Memorandum No. 19018/1/74-E. IV (B), dated 1-6-1976, the following scales are prescribed:—

<i>Pay ranges</i>	<i>Scale</i>
Rs. 1,900 and above ...	One motor car or one motor cycle/scooter or one horse.
Pay less than Rs. 1,900 ...	One motor cycle/scooter or one bicycle.

4. Entitlements of road mileage allowance

In partial modification of S. No. 11 of this Ministry's Office Memo randum No. 19030/1/73-E. IV (B), dated 2-7-1975, the pay ranges for travel by public bus/autorickshaw/scooter/motor cycle/moped, full taxi/own car on the basis of the revised pay scales are as follows:—

<i>Pay ranges</i>	<i>Entitlements</i>
(i) Rs. 5,100 and above ...	Actual fare by public bus (any type of bus including de luxe, super de luxe, Express, air-conditioned bus, etc.) OR rates prescribed by Dte. of Transport for autorickshaw for journeys by autorickshaw, own scooter/motor cycle/moped, etc. OR rates prescribed by Dte. of Transport for taxi for journeys by full taxi/own car.

Pay ranges

Entitlements

- (ii) Rs. 2,800 and above but less than Rs. 5,100.
Rs. 1,900 and above but less than Rs. 2,800.

- (iii) Rs. 1,400 and above but less than Rs. 1,900 ...

- (iv) Rs. 1,100 and above but less than Rs. 1,400.
Below Rs. 1,100.

Officers belonging to the categories at (iii) and (iv) above will not be eligible for travel by full taxi/own car, or taking a single seat in a taxi. If they travel by taxi for whatever reason, they can be reimbursed the actual charges limited to the rates prescribed by the Directorate of Transport for autorickshaw.

5.1 Mileage Allowance for travel by Sea

The general entitlements for journeys by sea or by river steamer under S.R. 40 is revised on the basis of the revised pay ranges as under—

<i>Pay ranges</i>	<i>Entitlement of class by sea or river steamer</i>
Officers drawing Rs. 2,800 and above ...	Highest class.
Officers drawing Rs. 1,900 and above but less than Rs. 2,800.	If there be two classes only on the steamer, the higher class; and if there be more than two classes, the middle or the Second class.
Officers drawing Rs. 1,100 and above but less than Rs. 1,900.	If there be two classes only on the steamer, the lower class; if there be three classes, the middle or the second class; and if there be four classes, the third class.
Officers drawing less than Rs. 1,100 ...	The lowest class.

5.2 For travel between mainland and Andaman and Nicobar Islands by S.C.I. ship — M.V. Akbar/other than M.V. Akbar

In modification of this Ministry's Office Memorandum No. 19044/1/81-E. IV, dated the 12th March, 1985 and 25th August, 1986 (*published respectively in Swamysnews as Sl. Nos. 76 and 254 of April, 1985 and October, 1986*), and Nicobar Islands by S.C.I. ship, M.V. Akbar and other than M.V. Akbar are as follows:—

Pay ranges		M.V. Akbar	Other than M.V. Akbar
Officers drawing Rs. 3,500 and above.		De luxe class with attached toilet	De luxe Cabin
Officers drawing pay of Rs. 2,800 and above but less than Rs. 3,500.		First Class with common toilet	First Class Cabin
Officers drawing pay of Rs. 1,900 and above but less than Rs. 2,800.		A.C. Dormitory Class	Second Class 'A' Cabin
Officers drawing pay of Rs. 1,400 and above but less than Rs. 1,900.		A.C. Dormitory Class	Second Class 'B' Cabin
Officers drawing pay of Rs. 1,100 and above but less than Rs. 1,400.			
Below Rs. 1,100.		Bunk Classes	Bunk Class

6. Entitlement for Rajdhani Express trains

In modification of this Ministry's Office Memorandum No. 19027/1/81-E. IV, dated 13-10-1983 (*published in Swamysnews as Sl. No. 129 of December, 1983*), the pay ranges for travel by Rajdhani Express trains while on duty/transfer are as follows:—

Pay ranges	Entitlement on duty/transfer
Officers drawing Rs. 5,100 and above	A.C. Sleeper (A.C. First Class).
Officers drawing Rs. 2,800 and above but less than Rs. 5,100	II A.C. 2-Tier Sleeper.
All other officers drawing below Rs. 2,800	A.C. Chair Car.

7. Entitlement of air travel between mainland and Andaman and Nicobar Islands

In modification of this Ministry's Office Memorandum No. 19024/4/83-E. IV, dated 24-11-1983, officers drawing pay of Rs. 2,800 and above are entitled to travel, at their discretion, between Madras/Calcutta and

Andaman and Nicobar Islands by air on duty/transfer involving public interest.

8. These orders take effect from 1-11-1986 and would apply to all the Groups of civilian employees of the Central Government.

391

M.F., O.M. No. 19030/4/86-E. IV,
dated 10-4-1987

Travelling Allowance under S.R. 142 for recall from vacation in public interest

The undersigned is directed to say that the question of grant of T.A. for journeys necessitated by compulsory recall from vacation, to duty, has been under consideration of the Government. The President is now pleased to decide that where journeys are necessitated by such recall from VACATION in public interest, T.A. will be admissible as for recall from leave, treating vacation as leave, under S.R. 142. All the terms and conditions stipulated in S.R. 142 will be applicable in such cases.

2. These orders take effect from the date of issue.

392

M.F., O.M. No. 19029/2/86-E. IV,
dated 16-4-1987

Revised rate of Conveyance Allowance to blind and orthopaedically handicapped employees, effective from 16-4-1987

The undersigned is directed to say that consequent on the introduction of revised scales of pay vide Central Civil Services (Revised Pay) Rules, 1986, the revision of rate of Conveyance Allowance to blind and orthopaedically handicapped Central Government employees was under consideration of the Government. It has since been decided that in partial modification of this Ministry's Office Memorandum No. 19029/1/78-E. IV (B), dated 26-5-1983 (*published in Swamysnews as Sl. No. 83 of September, 1983*), the rate of the said allowance will be 5% of basic pay subject to a maximum of Rs. 100 per month.

2. In the case of persons who continue to draw pay in the scales of pay which prevailed prior to 1-1-1986, the pay will include, in addition to pay in the pre-revised scales, Dearness Pay, Dearness Allowance, Additional Dearness Allowance, *Ad hoc* Dearness Allowance and Interim Relief appropriate to that pay admissible under orders in existence on 31-12-1985.

3. These orders shall be effective from the date of issue. For the period from 1-1-1986 to prior to date of issue, the above allowance will be drawn at the existing rates on the notional pay in the pre-revised scale.

/ Copy /

August 1987

P.No. 19030/5/00-A, IV
Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 6th August, 1987.

ADDENDUM

Subject:- Travelling Allowance Rules - Implementation of the recommendations of the Fourth Pay Commission.

To para 2 of this Ministry's Office Memorandum of even number dated 19.3.1987, regarding modification in T.A. Rules, in so far as they apply to civilian employees of the Central Government belonging to Group 'A' the following sentence may also be added:-

"In addition to these, the provisions contained in the following paras of the same Annexure, viz: para 1(a) and (b), regarding daily allowance, para.3 regarding rail entitlements, and para.8 regarding lumpsum transfer grant and packing allowance, will also be applicable in case of Group 'A' officers drawing pay less than Rs. 2800/- P.M. in the revised scales."

Sd/-

(A.B. SINGH)
DIRECTOR(EG)

All Ministries/Departments of the Government of India etc.etc.

*For copy
Sd/-
Sd/-*

Annexure A 8

104 38
33

27-1-1940
Intelligence
Mr. K. S. Rao

F.No.A-27017/41/09-Ad.IV
Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 19th February, 1940.

To

National Academy of Customs, Excise
& Narcotics, 'A' Wing, 3rd Floor,
Pushpa Bhawan, Madangir Road-New Delhi.

Subject:- Calculation of TA/DA at revised rates
Group 'A' regarding.

Sir,

I am directed to refer to your letter F.No.VIII(1)
11/00/0040 dated 5.12.39 on the above subject and to say that
according to order No. 19030/5/06-EIV the Department of
Expenditure (copy enclosed) the group 'A' officers of Indian
Customs and Excise Service drawing actual pay less than
Rs. 2000/- P.M. in the revised scale are also eligible for
TA/DA as applicable to officers drawing basic pay of Rs. 2000
P.M. in the revised scale.

Yours faithfully,

[Signature]

(S.P. KUNDU)

UNDER SECRETARY TO THE GOVT. OF INDIA

Encl: As above.

[Handwritten signature]
Sd/-
Per

Annexure A9
40
(34)

No. Coord/15(2)/90/1962
Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
AGOR Building, 1st floor,
New Delhi.

Dated : 27/3/1991.

To

All Pay and Accounts Officers under C.B.E.C.

Subject: T.A. entitlement of Group 'A' Officers whose pay is less than Rs. 2800/- p.m.

11 APR 5PM

Attention is invited to Ministry of Finance, Deptt. of Revenue letter No. F.No. A-22017/41/89-Ad. IV dated 19.2.90 wherein it has been stated that the Group 'A' Officers of India, Customs & Central Excise service drawing actual pay less than Rs. 2800/- p.m. in the revised scale are also eligible for TA/D. as applicable to officers drawing basic pay of Rs. 2800/- p.m. in the revised scale. As these clarificatory orders are not free from doubt therefore the matter has been referred to Ministry for further clarification. It has been decided that till clarification is not received from the Ministry bills of group 'A' officers drawing basic pay less than Rs. 2800/- may be passed without taking into account Ministry's letter dated 19.2.90.

This issued with the approval of Chief Controller of Accounts.

Yours faithfully,

Sc/-

Dt. 27.3.91

(V.D. JOSHI)

Accounts Officer (C)

No. II/36-6/91/PAO (45)
10.4.91

Dated, 9.4.91

All Assistant Collector,
Customs & Central Excise, *Ruparel, Ahmedabad*
Ahmedabad Collectorate

The C.A.O. C.Ex., Ahmedabad.

Receipt / Prochord.

For information, guidance and necessary action please.

sh
Pay & Accounts Officer
Central Excise & Customs
Ahmedabad.

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Shuly
per*

Annexure P 10

(35)
41

.. 2 ..

Copy of Ministry of Finance, Deptt.
Letter No.A-27017/13/91-Ad.I dated 27.5.1991.

To

The Director General,
National Academy of Customs, Excise & Narcotics,
New Delhi.

Subject: Clarification of TA/DA at revised rates - Grade 'A'
regarding.

...

Sir,

I am directed to refer to this Department's Letter
F.No.A-27017/41/89-Ad.IV dated 19.2.90 on the above subject
and to say that the matter has been re-examined in consultation
with Deptt. of Expenditure. It is clarified that the Grade 'A'
officers of Indian Customs and Excise Service drawing actual
pay less than Rs. 2300/- p.m. in the revised scale are not
eligible for TA/DA as applicable to officers drawing basic pay
of Rs. 2300/- p.m. and above in the revised scale. Cases whereover
the payment has been made may be recovered from the officers.

Yours faithfully,

S/V.

UNDER SECRETARY TO THE GOVT. OF INDIA.

11/11/1991

...

T. G. Singh
Soni

Accts.

Annexure
A-11

Annexure A-11

NO. Coord/15(2)/91/KW-4/296
Office of the
Pr. Chief Controller of Accounts,
Central Board of Excise & Customs,
A.G.C.R. Building, 1st floor,
New Delhi.

Dated : 18/6/1991

To

The Pay and Accounts Officer,
Collectorate of Central Excise/Customs
Ahmedabad.

Subject: T.A. entitlement of group 'A' officers whose pay
is less than Rs. 2300/-

...

Continuation of this office circular No. Coord/15(2)/90/
dated 27.3.91. I am to forward a copy of Ministry of Finance
Receipt. of Revenue letter No. A-27017/13/91-Ad.IV dated 27.5.91
clarifying that Group 'A' officers of Indian Customs, Central
Excise service drawing actual pay less than Rs. 2300/- p.m. in the
revised scale are not eligible for TA/DA as applicable to officers
drawing basic pay of Rs. 2300/- p.m. and above in the revised scale.

Principal Chief Controller of Accounts has desired that
details of over payment and their recovery may be furnished to this
office. Necessary action may be taken to recover the overpayment
early and the details of recovery may be furnished to this office.

Yours faithfully,

S/-

(H. Mahivishwantham,
Deputy Controller of Accounts
(Coord.))

Encl: As above
(P.T.O.)

PAY AND ACCOUNTS OFFICE
CENTRAL EXCISE AND CUSTOMS COLLECTORATE
AHMEDABAD - 14.

No. II/36-6/91/PAO/476.

Date: 9.7.1991

1. All Assistant Collectors
Customs & Central Excise, Ahmedabad
Collectorate.
2. Chief Accounts Officer, C.Ex. & Customs, A'bad.
3. Receipt/Pre-Check Sec. of P.A.O. Branch.

Copy for information and necessary action with ref. to
this office even no. dt. 9-4-91.

The details of recovery in No. of
officers concerned may be
furnished to this office
for onward transmission to
C.B.E.C. New Delhi.

Pay & Accounts Officer,
Central Excise and Customs,
Ahmedabad.

(PTO)

Very
Shall
for

S. RAMAMURTHY
Pay & Accounts Officer

Annexure A12

43
(36)

27 AUG 1991

DO. No. II/36-6/91/384

Dated - 8-1991.

Dear Shri Govil Sahel,

Sub;- T.A. entitlement of Group A officers whose pay is less than Rs. 2300/- P.M.



Accd.

...

In continuation of this office circular letter no. II/36-6/91/PAO/44-54 dated 10-4-91 (9-4-91) and even no 469-479 dated 9-7-91 regarding Group A officers whose actual pay is less than Rs. 2300/- P.M. in the revised scale who were paid claim of Tr. T.A. T.A. On tour L.T.C. for T.A/DA as applicable to officer drawing basic pay of Rs. 2300/- P.M. and above Ministry of Finance letter no. A 27917/ 13/91/ Ad.IV/ dated 27-5-91 has decided that recovery of over paid, has to be effected.

You are therefore requested to review all the such overpayment cases and amount of Tr. T.A./ T.A. on tour/LTC, TA/DA over paid, be recovered. The details thereof may please be furnished to this office as Pr. Chief Controller of Accounts New Delhi is pressing very hard for effecting recovery further submission of report

with report.

Yours sincerely,

(S. RAMAMURTHY)

Shri T K Gowl

Assistant Collector
Customs / C. Excise
Ahmedabad
Chief Accounts Officer
C.Ex. & Cu. Ahmedabad.

(Shri Govil Sahel)

T. Govil Sahel

Annexure A13

P/3/

I

(1)

4/12
(3)

T. A. Bills drawn at Division-IV, Ahmedabad

Sr. No.	Bill No. & Date	Amount
1.	Tr. TA/35/88-89 dt. 18.4.88	8400/-
2.	TA/Adv/150/88-89 dt. 7.6.88	x222xx 2300/-
3.	Tr. TA/161/88-89 dt. 10.6.88	3229/-
4.	TA/Adv/225/88-89 dt. 2.8.88	3200/-
5.	TA/243/88-89 dt. 3.8.88	16/-
6/-	TA/364/88-89 dt. 1.11.88	785/-

Confd. — P/2 —

12/11/88
Sd/-

P-2-

38

Statement showing the particulars of TA/LTC Bills
in favour of Shri T.K.Govil, Asstt.C.Ex.(Rural)A'bad

(RURAL DIVISION)			
Sr. No.	Bill No. & Date	Amount	Date of encashment
1.	TA/388/88-89 22.8.88	222/-	22.8.88
2.	" 477 " 19.9.88	50/-	3.10.89
3.	" 914 " 15.2.89	155/-	24.2.89
4.	" 915 " 15.2.89	210/-	-do-
5.	" 916 -do-	105/-	-do-
6.	" 917 -do-	155/-	-do-
7.	" 918 -do-	678/-	-do-
8.	"1018/88-89 20.2.89	68/-	21.2.89
9.	"1019 -do-	124/-	-do-
10.	"105/88-89 6.4.89	88/- 124/-	13.4.89
11.	" 106 -do-	236/-	-do-
12.	" 330/88-89 23.6.89	98/-	28.6.89
13.	TA/686/88-90 dt.22.6.89	96/-	22.9.89
14.	TA/607/89-90 22.6.89	108/-	22.9.89
15.	TA/450/89-90 14.8.89	171/-	17.8.89
16.	TA/923/89-90 dt.1.3.90	248/-	2.3.90
17.	" 924 -do-	108/-	-do-
18.	" 925 -do-	56/-	-do-
19.	" 926 -do-	28/-	-do-
20.	TA/735/90-91 dt.6.5.90	1200/-	7.3.91
21.	TA/174/90-91 25.6.90	252/-	3.7.90
22.	TA/Adv/373/90-91 14.9.90	1100/-	14.9.90

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Page No. 3 !

Sr- No.	Bill No. & Date	Amount	Date of encashment
23.	TA/491/90-91 dt-15.11.90	x15x 17/-	1.1.91
24.	TA/561/90-91 dt.26.12.90	63/-	-do-
25.	TA/562/ " dt.26.12.90	7/-	-do-
26.	" 563 -do-	14/-	-do-
27.	" 564 -do-	27/-	-do-
28.	" 565 -do-	62/-	-do-
29.	" 566 -do-	27/-	-do-
30.	" 567 -do-	24/-	-do-
31.	" 568 -do-	258/-	-do-
32.	" 569 -do-	37/-	-do-
33.	" 570 -do-	25/-	-do-
34.	" 571 -do-	59/-	-do-
35.	" 572 -do-	14/-	-do-
36.	TA/Adv/620/90-91 dt.10.1.91	1400/-	10.1.91
37.	LTC/626/90-91 dt.16.1.91	2776/-	16.1.91
38.	TA/716/90-91 dt.26.2.91	140/-	7.3.91
39.	TA/788/90-91 717 dt.26.2.91	70/-	-do-
40.	" 718 -do-	1507/-	-do-
41.	" 719 -do-	105/-	-do-
42.	" 720 -do-	320/-	-do-
43.	" 721 -do-	903/-	-do-
44.	" 722 -do-	1158/-	-do-
45.	" 727 dt.4.3.91	155/-	-do-
46.	" 728 -do-	223/-	-do-
47.	LTC/59/91-92 dt.15.4.91	355/-	24.4.91

Contd... P/3...

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T. G. S. S. S.

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BEFORE THE HON'BLE CENTRAL ADMINISTRATIVE TRIBUNAL
AHMEDABAD BENCH AT AHMEDABAD.

ORIGINAL APPLICATION NO. 63 OF 1992

Tarun Kumar Govil.

..Applicant

V/s.

The Union of India & Ors.

..Opponents

Written Reply on behalf of
the respondents.

I, PREM RAJ,
working as Additional Collector (P&V)
in the office of the respondent No. 1 herein,
do hereby verify and state, in reply to the
aforesaid original application, as under:

1. I am conversant with the facts of
the case. I have perused the relevant papers
and files pertaining to the matter and I am
authorised to file this reply. I am therefore,
competent to file this reply on behalf of
the respondents.

2. At the outset I say and submit that
no part of the application shall be deemed
to have been admitted by the respondents

COPY Served to
Mr. K.K. Shah
on: 25.6.92
Rajesh K. Parmar
25.6.92

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26/6/92

unless specifically stated so. All the statements, averments and allegations contained in the original application shall be deemed to have been denied by the respondents unless specifically admitted by me herein.

3. At the outset I further say and submit that the applicant has not exhausted all the remedies available to him. The applicant has not made any representation or appeal to the Department and has simply rushed to this Honourable Tribunal. The application is therefore, required to be rejected on this ground alone.

4. At the outset I further say and submit that this reply is being filed with a limited purpose of opposing the admission as also granting of interim relief and the respondent reserve their right to file a detailed reply, if and when necessary.

5. At the outset I further say and submit that the interim relief prayed for by the applicant cannot be granted. It is submitted that the application has no merit and it deserves to be rejected. I say that the interim relief asked for by the applicant cannot be granted also on the ground that

granting of interim relief at this stage would amount to allowing the original application itself without adjudicating upon the issues involved in it.

6. I further say and submit that the applicant was paid packaging allowance and other allowances like T.A., D.A., etc. in excess of his entitlement and therefore, the same was required to be recovered from his salary. I say that said recovery is therefore, not required to be stayed.

7. In reply to paras-4 and 5 of the application, I deny that the application is filed within the period of limitation. I reiterate that the applicant has not exhausted alternative remedies available to him.

8. In reply to paras-6.1 to 6.7 of the application, I say that reliance placed on para-4 of the O.M. dated 24.11.1986 (Ann.A4) is wholly misconceived inasmuch as the same pertains to Groups 'B', 'C' and 'D' Officers whereas the applicant is a Group 'A' Officer. and therefore, obviously not covered by the said paragraph of the O.M.

9. With reference to para-6.8 of the application, I say that O.M.NO.19030/5/86-E.IV dated 24.11.1986 of Ministry of Finance, Department of Expenditure, stated that in respect of Group 'A' Officers separate orders with regard to T.A. entitlements would ~~not~~ be issued. Thereafter Ministry of Finance, Department of Expenditure, vide O.M. No. 19030/5/86-E.IV dated 19.3.87 made applicable the following paragraphs of the Annexure to the O.M. dated 24.11.1986 to Group 'A' Officers, viz:

Para 2(a) regarding 'conveyance allowance'.
Para (4) regarding 'income ceiling for dependent relatives'.

Para (5) regarding transportation of personal effects between places connected by rail.
Para(6) regarding 'transportation of goods between places not connected by rail'.

Para-(7) regarding 'additional fare by the entitled class to Government servant on transfer'.

and para (9) regarding 'travel assistance for children'.

and also prescribed other entitlements in respect of Group 'A' Officers drawing pay of Rs.2800/- and above. These orders were to take retrospective effect from 1.11.86.

The said O.M. dated 19.3.87 was silent about entitlements in respect of Group 'A' officers drawing pay less than Rs.2800/-. An addendum No.19030/5/86-E.IV dated 6.8.87 was issued by the Ministry of Finance, Department of Expenditure, according to which the Group 'A' Officers drawing pay less than Rs.2800/- are made entitled to the same entitlements applicable to Group 'B' and other employees as mentioned in the O.M. dated 24.11.1986.

10. With reference to para-6.9 of the application, I say that O.M. dated 10.4.87 referred to as Annexure A-6 to the application relates to entitlements in respect of transfer T.A. of all categories of employees. It is clear from the said O.M. that no differentiation has been made in respect of Group 'A' Officers drawing pay less than Rs.2800/-. It is not however, the case in respect of other entitlements.

11. With reference to para-6.10 of the application, I say that O.M. No.19030/5/86-E.IV dated 6.8.87 has been issued by the Ministry of Finance, Department of Expenditure and not by the Department of Revenue as contended. The said O.M. is an addendum to the Ministry of Finance, Department of Expenditure, O.M.

dated 19.3.87 and it is only the Department of Expenditure who is competent to issue such amendments, which are issued on behalf of the Hon'ble President of India and has the sanctity of Government of India.

12. With reference to para-6.11 of the application, I say that the clarification issued by the Department of Revenue in their letter No.A.2707/41/89Ad.IV dated 19.2.90 was subsequently modified after consultation with the Department of Expenditure vide their letter No.A.27017/13/91Ad.IV dated 27.5.91. In view of the clarification dated 27.5.1991 (referred to in Annexure A10 to the application) payment made based on O.Ms. dated 19.3.87 and 19.2.190 were over and above the applicant's entitlements and hence they have to be recovered from the applicant.

13. With reference to para-6.12 of the application, I say that the action of the Pr.Chief Controller of Accounts in issuing directions to all PAOs to refrain from making payments is on the correct liens as the matter was referred to the Ministry for further clarification since the orders dated 19.2.90 were not free from doubt.

14. With reference to para-6.13 of the application, I say that the T.A. claims settled

contrary to the instructions of the Ministry of Finance, Department of Expenditure, O.M. dated 6.8.87 and paid have to be recovered as directed by the Department of Expenditure. This was communicated in the Department of Revenue's letter dated 27.5.1991 and letter No.Coord/15(2)/91/KW4/29± dated 18.6.91 (referred to as Annexure-A10 and Annexure A11 to the application).

15. With reference to paras-14 and 15 of the application, I say that in view of the entitlements contained in Ministry of Finance, Department of Expenditure O.M. ~~box~~ dated 6.8.87 read with O.M. dated 24.11.86, 19.3.87 and 10.4.87 and payment made contrary to the said instructions have to be recovered and the recovery is justified. The clarification referred to in the para are issued in consultation with the Ministry of Finance, Department of Expenditure, who is competent authority in such matters. These orders have got full sanctity as they are issued on behalf of the Hon'Ble President of India. I further say that the action of the respondents is just and proper. I deny that recovery of excess T.A.,etc. is not justified. I deny that same is against the principle of natural justice. I deny that the same is going to give rise to serious civil consequences. I say that

action of the respondents in recovering the amount paid to the applicant in excess of his entitlement is just and proper . I therefore deny that the action of the respondents is in violation of principle of natural justice.

16. With reference to para-6.16 I say that the O.M. dated 24.11.1986 clearly states in para-5 that orders regarding T.A. entitlements in respect of Group 'A' Officers as and when issued would also be applicable with retrospective effect i.e. from 1.11.1986 and as such the entitlements communicated in respect of Group 'A' Officers in O.Ms. dated 19.3.87, 10.4.87 and 6.8.87 are applicable with retrospective effect i.e. from 1.11.1986 and are quite valid and legal.

17. With reference to para-6.17 of the application, I say that in view of what has been stated hereinabove, pending bills of the applicant, if any, obviously cannot be sanctioned. I deny that the authorities are unnecessarily holding back the clearance of the said bills or that it is required that the authorities are required to be directed to clear the same forthwith. I deny that the action of the respondents is in violation of the principle of audio alteram partem.

18. With reference to para-6.18 of the application, I deny that action is unjust or illegal. I deny that the proposal of recovery is against law. I say that reliance placed by the applicant on various authorities is misconceived as the ratios of the said decisions are not applicable to the facts of the present case. I deny that there is any violation of Article 300A of the Constitution of India. I deny that action of the respondents is in violation of principles of promissory estoppel. I deny that there is any adverse monetary consequences on the employees.

19. With reference to para-7 of the application, I say that the applicant has not exhausted all the remedies available to him.


20. With reference to paras-8 and 9 of the application, I say that the reliefs claimed therein should not be granted and the application is required to be rejected.

21. With reference to para-10 of the application, I say that granting of interim relief would amount to allowing the application at this stage. I therefore, respectfully

submit that the application is required to
be rejected in limini.

Ahmedabad,

Dt. ~~17-6~~ 1992.

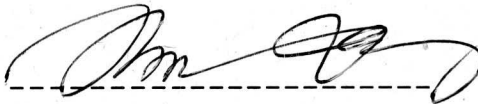


Verification

I, **PREMI RAJ**,

do hereby verify and state that what is stated
above is true to my information and belief
and I believe the same to be true.

Verified at Ahmedabad on this 17th day
of ~~April~~ ^{June} 1992.



Reply/Rejoinder/written submissions
filed by Mr. ... AKIL ... K. U. R. S. H. ...
learned advocate for petitioner/
Respondent with second set. 2+0
Copy served/not served & other side

Dt. 25/6 1992 By Registrar C.A.T. (B)
A'bad Bench