

CENTRAL ADMINISTRATIVE TRIBUNAL,

CUTTACK BENCH, CUTTACK.

ORIGINAL APPLICATION NO. 52 OF 1999
Cuttack, this the 29th day of February, 2000

K.N.Rao

Applicant

Vrs.

Union of India and others

Respondents

FOR INSTRUCTIONS

1. Whether it be referred to the Reporters or not? *Yes*
2. Whether it be circulated to all the Benches of the Central Administrative Tribunal or not? *No*

(G.NARASIMHAM)
MEMBER (JUDICIAL)

(SOMNATH SOM)
VICE-CHAIRMAN

Somnath Som
21.2.2000

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CENTRAL ADMINISTRATIVE TRIBUNAL,
CUTTACK BENCH, CUTTACK.

ORIGINAL APPLICATION NO. 52 OF 1999

Cuttack, this the 29th day of February, 2000

CORAM:

**HON'BLE SHRI SOMNATH SOM, VICE-CHAIRMAN
AND
HON'BLE SHRI G.NARASIMHAM, MEMBER(JUDICIAL)**

.....

K.N.Rao, son of late K.Apparao, aged 54 years, Senior Personal Assistant, Income Tax Appellate Tribunal, Link Road, Near Nishamani Hall, Cuttack-753 012 Applicant

Applicant appeared in person

Vrs.

1. Union of India, through Secretary to Government of India, Ministry of Law & Justice, Department of Legal Affairs, Sastry Bhavan, Dr.Rajendra Prasad Marg, New Delhi-110 001.
2. Income-tax Appellate Tribunal, through its Hon'ble President, 4th Floor, Old CGO Building, 101 Maharshi Karve Road, MUMBAI-400 020.
3. The Registrar, Income-tax Appellate Tribunal, 4th Floor, Old CGO Building, 101 Maharshi Karve Road, Mumbai-400 020.
4. Mr.M.P.R.Nair, Assistant Registrar, Income-tax Appellate Tribunal, Loknayak Bhavan, Khan Market, New Delhi-110 003.

..... Respondents .

Advocate for respondents - Mr.S.B.Jena,
ACGSC.

O R D E R

SOMNATH SOM, VICE-CHAIRMAN

In this Application under Section 19 of Administrative Tribunals Act, 1985, the petitioner has prayed for a direction to the departmental respondents to consider the case of the petitioner for promotion to the post of Assistant Registrar from the date respondent no.4 has been promoted along with all service and financial benefits. He has also prayed for quashing the order dated 11.3.1998 at Annexure-7 in which his prayer for consideration for the post of Assistant Registrar has been rejected. The third prayer is for a direction to the departmental respondents to give preference/priority/weightage to Senior Personal Assistants over other eligible categories of officials while considering their cases for promotion to the grade of Assistant Registrar.

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2. The applicant started his career as Stenographer (Ordinary Grade) in Customs & Central Excise Department in 1967. He applied through proper channel and was appointed to the post of Senior Stenographer in the Income Tax Appellate Tribunal, Cuttack Bench, where he joined on 23.5.1970. While he was working as such he went on deputation to the post of Head Clerk on giving option and worked as Head Clerk from 6.11.1978 till 8.8.1982 when on completion of the deputation tenure he came back to his original post of Senior Stenographer. The posts of Senior Stenographers attached to Hon'ble Members and Hon'ble Vice-Presidents of Income Tax Appellate Tribunal were upgraded as Senior Personal Assistants with effect from 1.11.1990 and accordingly he became Senior Personal Assistant in the pay scale of Rs.2000-3200/- with effect from that date and has been working as such. According to the seniority list of Senior Stenographers as on 1.1.1975 and of Senior Personal Assistants which have been enclosed, respondent no.4 is junior to the applicant. In 1996 the applicant learnt about promotion of respondent no.4 to the grade of Assistant Registrar in the pay scale of Rs.2000-3500/- ignoring the claim of the petitioner who is senior to respondent no.4. The order of promotion of respondent no.4 was never circulated and in spite of his best efforts he could not get a copy of the order of promotion of respondent no.4. He made a representation dated 30.8.1996 at Annexure-3 for promotion to the grade of Assistant Registrar. In letter dated 9.10.1996 from the Deputy Registrar, Income Tax Appellate Tribunal Headquarters the applicant was informed that his case would be considered by the Departmental Promotion Committee along with other eligible persons as and when it meets. Copy of this letter is at Annexure-4. As no action was taken to consider his case he made a further

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representation dated 3.9.1997 at Annexure-5 and once again on 23.2.1998 at Annexure-6. In letter dated 11.3.1998 at Annexure-7 he was informed that his request for consideration for promotion to the post of Assistant Registrar has not been found feasible as he is very junior in the list of Senior Personal Assistants and he is not coming within the zone of consideration in accordance with the Recruitment Rules for the post of Assistant Registrar on ad hoc basis. The applicant has stated that in his representation he had pointed out his supersession by his junior respondent no.4. The applicant has further stated that the post of Assistant Registrar is filled up through direct recruitment and by promotion. Direct recruitment posts are filled up through Union Public Service Commission with persons who have LLB Degree and for promotion LLB Degree is not required. The applicant has stated that he reliably learnt that his case has been ignored because he is not having LLB qualification. The applicant has stated that for promotion to the post of Assistant Registrar against departmental quota it is not required for the eligible person to have LLB qualification and several officials without LLB Degree have been promoted as Assistant Registrar in the Income Tax Appellate Tribunal and have been working as such, but the case of the applicant has been ignored. On the above grounds, the applicant has come up in this petition with the prayers referred to earlier.

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3. Respondents in their counter have opposed the prayers of the applicant. They have stated that for promotion to the post of Assistant Registrar under the Recruitment Rules it has been provided that Superintendents with 3 years regular service in the grade failing which 6 years regular combined service in the grades of Superintendent and Assistant

Superintendent, failing which Assistant Superintendent and Translators (Hindi-English) with 6 years regular service in the respective grade, failing which Assistant Superintendent with 10 years regular combined service in the grades of Assistant Superintendent, Head Clerks and Senior Stenographer, failing which Head Clerks and Senior Stenographers with 10 years regular service in the respective grade are eligible for promotion to the post of Assistant Registrar. The respondents have stated that the applicant does not belong to any of the grades enumerated above and as such has no right to be considered for appointment to the post of Assistant Registrar in the Tribunal. The respondents have further stated that the applicant has challenged the order of the authorities directing an officer of the Department serving in the post of Senior Personal Assistant in the pay scale of Rs.6500-10500/- in the Delhi Bench of the Tribunal to discharge the functions of another post, namely, Assistant Registrar in the same Bench and in the same scale of pay of Rs.6500-10500/-. It is further stated that in Delhi Bench there are three sanctioned posts of Assistant Registrar and out of these two posts were lying vacant from 1.7.1998 and 13.8.1998. These posts have been filled up from time to time on ad hoc basis from amongst the eligible officers in the interest of administration. Income Tax Appellate Tribunal at New Delhi has a sanctioned strength of seven Benches and since the Head Office of the Tribunal is at Mumbai, Delhi Bench plays an important role in coordinating important matters relating to the administration of the Tribunal and liaisoning with the Ministry/Departments of Government of India. Because of this the post of Assistant Registrar at New Delhi Bench cannot be left vacant for long period. Steps have already been taken to recruit personnel for

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the vacant posts of Assistant Registrar, New Delhi Bench, through Union Public Service Commission. But as the process is likely to take some time and as no eligible officer in the various feeder grades was available for promotion even on ad hoc basis it was felt necessary in public interest to authorise an officer working in the identical scale of pay to officiate as an Assistant Registrar in the Delhi Bench of the Tribunal till regular appointment is made. Accordingly, suitability of some of the officers working in Delhi Bench were considered and respondent no.4 was found fit. Accordingly he was appointed on ad hoc basis from 1.1.1999. Similarly, another Senior Personal Assistant working in Chandigarh Bench was appointed to officiate in the post of Assistant Registrar in that Bench on ad hoc basis. The respondents have stated that these orders do not confer on these officers including respondent no.4 any service benefit or claim for regular promotion. These officers draw their own scale of pay but discharge the functions of Assistant Registrar. A copy of the appointment order dated 12.1.1999 of respondent no.4 as Assistant Registrar is at Annexure-R/1. This order itself provides that the appointment is on ad hoc basis till regular appointment is made and this will not bestow upon respondent no.4 any claim for regular appointment and the services rendered as Assistant Registrar on ad hoc basis will not count towards seniority. It is further stated that Principal Bench of the Central Administrative Tribunal have observed in OA No. 88 of 1995 in their order at Annexure-R/2 that the ad hoc arrangement is a make shift arrangement. The respondents have further stated that the representation made by the applicant for consideration for promotion to the post of Assistant

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Registrar was on the ground of decline in vision and health coupled with suffering from chronic stomach ailment. In his representation dated 3.9.1997 and in subsequent prayers the applicant has requested for consideration of his case for appointment as Assistant Registrar on the ground that the post of Assistant Registrar is a non-typing one. The respondents have further stated that under the rules a person can be considered on his request for appointment to a lower post if the Recruitment Rules for the lower post have provisions for transfer. But in the instant case the applicant has requested for appointment to the post of Assistant Registrar which is in the identical scale of pay and this cannot be considered. In reply to paragraph 4.1 of the O.A. the respondents have stated that appointment of respondent no.4 and other persons to the post of Assistant Registrar has been considered by way of temporary arrangement carrying the same scale of pay in public interest in the same station because of the need to have a suitable officer of the same station to perform the functions of the Assistant Registrar. It is also stated that promotion of respondent no.4 to the grade of Assistant Registrar in the year 1996 was apparently on ad hoc basis as at that time the post of Senior Personal Assistant was in the pay scale of Rs.2000-3200/- and as such Senior Personal Assistants in the Tribunal were eligible for consideration for promotion to the post of Assistant Registrar. But with the implementation of the Fifth Pay Commission report the scale of pay of Senior Personal Assistant has been brought on par with that of Assistant Registrar and both these posts carry identical pay scale of Rs.6500-10500/- and as such promotion is not possible from the post of Senior Personal Assistant to the post of Assistant Registrar. The letter dated 9.10.1996 at Annexure-4 relates to the period prior to implementation of the report of

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Fifth Pay Commission. On the above grounds the departmental respondents have opposed the prayers of the applicant.

4. Respondent no.4 has been issued with notice, but he has neither appeared nor filed counter.

5. The applicant in his rejoinder has opposed the averments of the departmental respondents that respondent no.4 was merely allowed to function as Assistant Registrar in the same Bench at Delhi in the same scale of pay. He has pointed out that from Annexure-R/2 enclosed by the official respondents themselves it is clear that while respondent no. 4 was working as Senior Personal Assistant at Hyderabad Bench he was promoted to the post of Assistant Registrar and was transferred and posted at Delhi Bench of the Tribunal in 1994 against the post of Assistant Registrar held by Shri Prabhakar Pandey, the applicant in OA No.88 of 1995 before the Principal Bench of the Central Administrative Tribunal. Thereafter respondent no.4 has been continuing as Assistant Registrar since 1994 and his appointment as Assistant Registrar has been extended from time to time and respondent no.4 is continuing as Assistant Registrar till date. It is further stated that while giving promotion to respondent no.4 to the cadre of Assistant Registrar even on ad hoc basis, the applicant, who is senior to respondent no.4, has not been considered. It is further stated that at the time of ad hoc appointment of respondent no.4 in 1994 the pay scale of Senior Personal Assistant was Rs.2000-3200/- whereas that of Assistant Registrar was Rs.2000-3500/- and because of his promotion to the grade of Assistant Registrar in 1994 prior to implementation of the Fifth Pay Commission's report, respondent no.4 got additional financial benefits which were denied to the applicant because his case was not considered.

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It is also stated that the averment of the departmental respondents that Senior Personal Assistants are not entitled for promotion to the grade of Assistant Registrar after implementation of the report of Fifth Pay Commission is not correct as would be seen from the order enclosed by the departmental respondents themselves at Annexure-R/1. The applicant has furtherstated that the contention of the departmental respondents that Senior Personal Assistants are not entitled to be promoted as Assistant Registrar is not correct moreso when from 1994 Senior Personal Assistants like respondent no.4 and one Amar Singh have been given promotion to the grade of Assistant Registrar. On the above grounds, the applicant has reiterated his prayers in the rejoinder.

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6. The departmental respondents have filed a verification memo in which it has been stated that respondent no.4 M.P.R.Nair, who was working as Senior Personal Assistant in Income Tax Appellate Tribunal, Hyderabad Bench, was appointed to officiate as Assistant Registrar in the Income Tax Appellate Tribunal, Delhi Bench, on a purely temporary capacity for a period of three months with effect from 1.11.1994 in order dated 20.10.1994. Shri Nair reported for duty on 7.11.1994 as Assistant Registrar on ad hoc basis. A copy of the appointment order dated 20.10.1994 of Shri Nair has been enclosed to the verification memo. It has been further stated that all the Senior Personal Assistants appointed as Assistant Registrar on ad hoc basis in the Income Tax Appellate Tribunal have been reverted on joining of three newly appointed regular Assistant Registrars in the respective places. One Vasudevan Praveen, who has already joined and is on orientation training at Mumbai, has been posted at Hyderabad Bench and he will take charge as Assistant Registrar on 18.2.2000.

7. We have heard Shri K.N.Rao, the applicant in person and Shri S.B.Jena, the learned Additional Standing Counsel for the departmental respondents and have also perused the records. The learned Additional Standing Counsel has also filed the decision of the Principal Bench of the Central Administrative Tribunal in R.A.No.82 of 1995 which was filed for reviewing the order of the Principal Bench of the Central Administrative Tribunal in OA No.88 of 1995, enclosed by the departmental respondents at Annexure-R/2. The order of the Principal Bench of the Central Administrative Tribunal in the Review Application has also been perused.

8. From the pleadings of the parties the first point which has to be noted is that respondent no.4 is admittedly junior to the applicant in the rank of Senior Personal Assistant. The second point to be noted is that the departmental respondents had initially mentioned in their counter that because filling up of the post of Assistant Registrar in Delhi Bench through Union Public Service Commission took time and as it was necessary to urgently fill up the post of Assistant Registrar, in the interest of work an officer working in the same Bench and enjoying the same scale of pay as Assistant Registrar was asked to look after the work of Assistant Registrar. In support of their contention the departmental respondents have enclosed the order dated 12.1.1999 at Annexure-R/1 in which respondent no.4 was appointed to officiate as Assistant Registrar on ad hoc basis for a period of six months from 1.1.1999 or till the post is filled up on regular basis whichever is earlier. The departmental respondents have further stated that another Senior Personal Assistant, Amar Singh was also appointed as Assistant Registrar in Chandigarh Bench. The applicant, on the other hand, has averred that respondent no.4 was working as

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Senior Personal Assistant at Hyderabad Bench and he was appointed to officiate as Assistant Registrar, Delhi Bench on ad hoc basis and was transferred from Hyderabad to Delhi. While respondent no.4 was given such promotion on ad hoc basis, the case of the applicant, who is senior, was not considered. In the verification memo the departmental respondents have admitted that respondent no.4 was working as Senior Personal Assistant in Hyderabad Bench and was appointed to officiate as Assistant Registrar in Delhi Bench for a period of three months from 1.11.1994 and respondent no.4 reported for duty at Delhi on 7.11.1994 as Assistant Registrar. The departmental respondents along with their verification memo has enclosed the order dated 20.10.1994 appointing respondent no.4 officiate as Assistant Registrar on ad hoc basis for a period of three months from 1.11.1994. Apparently after respondent no.4 joined at Delhi Bench on 7.11.1994 a further order was issued on 30.12.1994 also enclosed by the departmental respondents in which he was appointed to officiate on ad hoc basis in a temporary capacity for a further period as indicated against his name or till the posts are filled up on regular basis whichever is earlier. Against the name of respondent no.4 the period noted is from 7.11.1994 to 6.2.1995. The wording of this order is incorrect because respondent no. 4 joined as Assistant Registrar, Delhi Bench on 7.11.1994 apparently in pursuance of the order dated 20.10.1994 and therefore in the order dated 30.12.1994 the reference that he was further continued from 7.11.1994 to 6.2.1995 is obviously incorrect. Whatever it may be the fact of the matter is that respondent no.4 was working as Senior Personal Assistant in Hyderabad Bench and he was appointed as Assistant Registrar on ad hoc basis and was transferred to Delhi. In view of this, the averment made by the departmental

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respondents in their counter that these appointments were made by asking an officer in the same Bench to look after the work of Assistant Registrar is factually incorrect and cannot be accepted. It is surprising that Registry of Income Tax Appellate Tribunal, which is primarily a judicial organisation, would make such incorrect averment in the counter. But as in their verification memo the correct position has been brought out it is not necessary to go into this matter further. It is also admitted that when respondent no.4 was appointed as Assistant Registrar in Delhi Bench and was transferred to delhi Bench, the applicant, who is senior, was not considered.

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9. The departmental respondents have stated that this appointment was given only for a period of three months and was a make shift arrangement, as has been held by the Principal Bench of the Central Administrative Tribunal in OA No.88 of 1995. The applicant has stated in his pleading that respondent no.4 has been continuing as Assistant Registrar right from 1994 till date. The learned Additional Standing Counsel in course of his submissions, has stated that respondent no.4 has in the meantime been reverted to the post of Senior Personal assistant. It is difficult to accept the above submission in view of the averments made by the departmental respondents in the verification memo. In paragraph 2 of the verification memo the departmental respondents have made the following averment:

"2. All the Senior Personal Assistant appointed as Assistant Registrar (on ad hoc basis) in the Income-tax Appellate Tribunal stands reverted on joining of three newly appointed regular Assistant Registrar of their respective places has been approved by the President ITAT on 18.01.2000 (formal order awaited). Since Sri Vasudevan Praveen has already joined and who is on O&T at Mumbai is

posted at Hyderabad. He will take charge as Assistant Registrar ITAT Hyderabad on 18.02.2000."

From the above it is clear that the departmental respondents have made no averment that respondent no.4 has been reverted to the post of Senior Personal Assistant from the post of Assistant Registrar. It is stated that formal orders are awaited. It is not clear whether the formal orders which are awaited relate to reversion of Senior Personal Assistants appointed as Assistant Registrars on ad hoc basis or formal orders of joining of the regular Assistant Registrars. It has been further stated that one Vasudevan Praveen has already joined and is under Orientation Training at Mumbai and he has been posted at Hyderabad and will take charge as Assistant Registrar on 18.2.2000. Joining of Shri Praveen as Assistant Registrar is not relevant for the present purpose because respondent no.4 is not at Hyderabad. He is working as Assistant Registrar at Delhi. Therefore, joining of Shri Praveen is in no way connected with continuation of respondent no.4 as Assistant Registrar at Delhi Bench. The departmental respondents have not averred in the verification memo that respondent no.4 has actually been reverted to the post of Assistant Registrar or that any order for his reversion has been issued. In view of this, it is not possible to accept the submission of the learned Additional Standing Counsel, Shri S.B.jena that Shri Nair (respondent no.4) has in the meantime been reverted because such submission is beyond the pleadings. In view of this, the contention of the applicant that respondent no.4 is continuing as Assistant Registrar must be accepted.

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10. The next contention of the departmental respondents is that ad hoc appointment was given to respondent no.4 as a stop gap arrangement and the Central Administrative

Tribunal in their order in OA No.88 of 1995 have held that this is a make shift arrangement. The order of the Tribunal in OA No.88 of 1995 came on 12.1.1995 and as we have already noted in the order dated 30.12.1994 respondent no.4 was given ad hoc promotion from 7.11.1994 to 6.2.1995. Obviously, this order of the Central Administrative Tribunal in OA No. 88 of 1995 came within the first three months of ad hoc appointment of respondent no.4. But actually respondent no.4 has continued in the office of Assistant Registrar till date, i.e., for more than five years . In view of this, it is not possible to accept the contention of the departmental respondents that this was a stop gap or make shift arrangement. When the Principal Bench of the Central Administrative Tribunal disposed of OA No.88 of 1995 on 12.1.1995 it was rightly held that it is a stop gap and make shift arrangement because by that time respondent no.4 had put in little over two months as Assistant Registrar from 7.11.1994. But he has continued in that post for more than five years if not till date and therefore, it is not possible to hold that this is a stop gap and make shift arrangement. As respondent no.4 was continued as Assistant Registrar for more than five years it was incumbent on the part of the departmental authorities to consider the case of the applicant who is admittedly senior to respondent no.4 for such ad hoc appointment as Assistant Registrar. It is no doubt true that sometimes a post is filled up on ad hoc basis for a short period by local arrangement and when the vacancy is filled up on ad hoc basis for short period, senior person is not called from another place to be appointed on ad hoc basis to higher post. But in this case respondent no.4 himself came from Hyderabad Bench to Delhi Bench and continued for more than five years, if not till date and therefore, it is not possible to hold that even now that

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arrangement is a stop gap and make shift arrangement. The departmental authorities have clearly committed an illegality by not considering the persons who are senior to respondent no.4 for such ad hoc appointment to the post of Assistant Registrar.

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11. The next aspect of the matter is that it has been submitted by the departmental respondents in their counter that an officer of the same Bench and enjoying the same scale of pay of Rs.6500-10500/- as that of Assistant Registrar was asked to look after the work of Assistant Registrar by giving appointment on ad hoc basis to the post of Assistant Registrar. This contention again is factually incorrect on two counts. Firstly, we have already held that respondent no.4 came on transfer from Hyderabad Bench and was not Senior Personal Assistant working in Delhi bench who was asked to look after the work. The contention that the pay scale of Senior personal Assistant and Assistant Registrar was the same, i.e., Rs.6500-10,500/- is also factually incorrect and we are once again surprised that such averment could at all be made. The fact of the matter is and this appears from the pleadings that the pay scale of Senior Personal Assistant and Assistant Registrar became the same, i.e., Rs.6500-10500/- with effect from 1.1.1996. Prior to this Senior Personal Assistants were in the pay scale of Rs.2000-3200/- whereas the Assistant Registrars were in the pay scale of Rs.2000-3500/-. The learned Additional Standing Counsel, Shri S.B.Jena has submitted that because of his appointment as Assistant Registrar in Delhi Bench of the I.T.A.T., respondent no.4 did not get any additional financial benefits. This is again a submission which is beyond the pleadings. In the counter the departmental respondents have merely stated that in various orders of ad hoc appointment issued to respondent no.4 it was

clearly mentioned that he cannot claim regularisation in the post and cannot claim seniority in the post of Assistant Registrar. It was not mentioned in these orders that he would not get any financial benefits as a result of such officiating ad hoc appointment to a post the scale of pay of which was at that point of time on 7.11.1994 higher than the pay scale of Senior Personal Assistant. Nowhere in the pleadings of the departmental respondents is there any averment that because of his appointment as Assistant Registrar from 7.11.1994 respondent no.4 did not get any higher financial benefits. In view of this, this submission of the learned Additional Standing Counsel cannot be considered. Normally service rules do provide that when a person is appointed to officiate in a higher post with higher pay scale even on ad hoc basis he gets the financial benefits by working in the higher post. In the absence of any specific averment made by the departmental respondents that respondent no.4 did not get any financial benefits by working in the post of Assistant Registrar from 7.11.1994, it must be held that he did get such financial benefits and this contention of the learned Additional Standing Counsel which, as we have pointed out, is beyond the pleadings, cannot be accepted.

12. In the context of the above facts, it is clear that the departmental respondents committed illegality by giving ad hoc appointment to respondent no.4 to a higher post with higher pay scale and by continuing such ad hoc appointment for more than five years, if not till date, without considering the case of the applicant who is admittedly senior. In view of the above discussions and with reference to the first prayer of the applicant, we direct the departmental respondents to consider the case of the

petitioner for ad hoc appointment to the post of Assistant Registrar from the date respondent no.4 was so promoted and to grant him all service and financial benefits which have been granted to respondent no.4. This should be done within a period of 120 (one hundred twenty) days from the date of receipt of copy of this order. The first prayer of the applicant is disposed of accordingly.

13. The second prayer of the applicant is that the Tribunal should direct the departmental respondents to give preference/priority/weightage to Senior Personal Assistants over other cadres of eligible officials while considering their cases for promotion to the grade of Assistant Registrar. The departmental respondents have extracted the relevant Recruitment Rules at page 2 of the counter and from this it is seen that Superintendents, Assistant Superintendents, Translators(Hindi-English), Head Clerks and Senior Stenographers with different periods of service are entitled to be considered for promotion to the post of Assistant Registrar. The Recruitment Rules do not provide for any preference to be given to Senior Personal Assistants over other categories of staff who are also in the feeder grade. The applicant not having challenged the Recruitment Rules, giving of such preference/priority/weightage is not a matter which comes up for consideration in the present O.A. This prayer of the applicant is accordingly held to be without any merit.

14. In the result, therefore, the Original Application is partly allowed in terms of the observation and direction above but without any order as to costs.

(G.NARASIMHAM)

MEMBER(JUDICIAL)

(SOMNATH SOM)
29/2/2000

VICE-CHAIRMAN