

CENTRAL ADMINISTRATIVE TRIBUNAL
ERNAKULAM BENCH



OA NOs. 710/03, 711/03, 791/03, 800/03, 860/03 & 27/04

WEDNESDAY THIS THE 8th DAY OF FEBRUARY, 2006

CORAM

HON'BLE MRS. SATHI NAIR, VICE CHAIRMAN
HON'BLE MR. GEORGE PARACKEN, JUDICIAL MEMBER

OA 710/2003

- 1 All India Postal Employees Unions
Class III Ernakulam Division, Kochi-16
represented by its Divisional Secretary
Sri K.K. Narayanan, Postal Assistant,
Palariavattom PO
residing at Kanjirakkattu House
Thengode PO, Ernakulam.
 - 2 KM Nazar S/o Late K.K.Mohammed
Postal Assistant, Ernakulam Head Post Office
residing at Kakkad House
Palarivattom, Kochi-25
 - 3 OA Gopi S/o CT Ayyappan
Postal Assistant, Kaloore PO
residing at Ormulakunnel House
Mulanthuruthy PO
Ernakulam District.
- Applicants

By Advocate Mr. P.C. Sebastian

- 1 The Chief Postmaster General
Kerala Circle,
Thiruvananthapuram-695 033
 - 2 The Senior Superintendent of Post Offices
Ernakulam Division, Kochi-682 011
 - 3 The Director General Posts
Department of Posts
Dak Bhavan, New Delhi.
 - 4 The Union of India
represented by Secretary to Government of India
Ministry of Communications
Department of Posts,
New Delhi.
- Respondents

By Advocate Mr. TPM Ibrahim Khan, SCGSC

OA No. 711/2003

- 1 The National Union of Postal Employees
Group-C Kerala Circle
Thrissur-680 004
represented by its Circle Secretary
Shri O.K. Divakaran
Olakkattu House, Talikulam PO
Thrissur.
- 2 VM Mathunni
Sub Postmaster (HSG Grade-II)
Banerjee Road, PO, Ernakulam
residing at Aiswarya
Ambalamukal PO
- 3 R. Haridas
Postal Assistant
Kaitharam PO, Aluva
residing at Karukayil House
Pattanam, Vadakkekara PO

Applicants

By Advocate Mr. PC Sebastian

Vs.

- 1 The Chief Postmaster General
Kerala Circle
Thiruvananthapuram-695 033
- 2 The Superintendent of Postal Stores Depot,
Thrissur-680 004
- 3 The Senior Superintendent of Post Offices
Ernakulam Division
Kochi-682 011
- 4 The Senior Superintendent of Post Offices
Aluva Division, Aluva.
- 5 The Director General
Department of Posts
Dak Bhavan, New Delhi.
- 6 The Union of India
represented by Secretary to Govt. of India
Ministry of Communications
Department of Posts
New Delhi.

Respondents

By Advocate Mr P.M. Saji ACGSC

OA 791/2003

- 1 All India Postal Employees Unions
Class III Irinjalakuda Division
represented by its Divisional Secretary
Shri V.A.Mohanan, S/o VK Anandan
Postal Assistant, Irinjalakuda
residing at Vadakkekara House
Anandapuram-680 323
- 2 All India Postal Employees Union of Postmen
and Group-D Irinjalakuda Division
represented by its Divisional Secretary
Shri T.A. Abdul Latheef S/o Aboobacker
residing at Thoppilparambu House
Chenthrappinni PO
Irinjalakuda-680 687
- 3 The All India Postal Extra Departmental
Employees Union
Irinjalakuda Division, Irinjalakuda
represented by its Divisional Secretary
Shri K.C. Kuttappan S/o Chathan
residing at Kaippara House
Chelur, Irinjalakuda-680 121
- 4 R.Mahendran, Son of Rajaraja Varma
Postal Assistant, Irinjalakuda HPO
residing at Vibhavathy House
Irinjalakuda North PO,
Irinjalakuda.
- 5 M.A. Prabhakaran S/o Appu,
Head Postman, Irinjalakuda HPO
residing at Madathiparambil; House
Porathussery, Irinjalakuda North PO
- 6 VK Sreedhakaran S/o Kurumban
Gramin Dak Sevak Branch Postmaster
Portathussery PO
residing at Vengasseril House
Porathussery, Irinjalakuda North PO
Pin-680 125

By Advocate Mr. P.C. Sebastian

Vs

- 1 The Chief Postmaster General
Kerala Circles
Thiruvananthapuram.
- 2 The Superintendent of Post Offices
Irinjalakuda Divisional
Irinjalakuda, PIN -680 121

- 3 The Director General
Department of Posts
Dak Bhavan, New Delhi.
- 4 The Union of India
represented by Secretary to
Government of India
Ministry of Communications
Department of Posts
New Delhi.

Respondents.

By advocate Mrs. K. Gija, ACGSC

OA 800/2003

- 1 All India Postal Employees Unions
Postmen, Group-D Ernakulam Division
Kochi-16
represented by its Secretary
M Ravindran S/o lated V.N. Balakrishnan
Postman, Edappally PO
residing at Kanjirakkattu Parambil House
Irimpanam PO, Ernakulam District
- 2 All India Postal Extra Departmental
Employees Unions Ernakulam Division,
Kochi-682 016
represented by its Secretary
M. Gopakumar S/o Parameswaran Nair
Gramin Dak Sevak Mail Deliverer
Edappally North
residing at Methayil House
Edalppally North PO
Edappally-682 024
- 3 TM Bucker S/o Moideen
Gramin Dak Sevak Stamp Vendor
Kakkanad P.O.
Residing at Thadathilpallathu House
Kusumagiri PO.
Kakkanad.
- 4 M.V. Mohanan S/o Velayudhan
Postman, Palarivattom PO
residing at Nilamputhukki House
Kusumagiri PO, Kakkanad
- 5 PK Venjugopal S/o late Karunakaran
residing at Puthalath House
Chuttupadukara,
Edappally-682 024

Applicants

By Advocate Mr. P.C. Sebastian

Vs.

- 1 The Chief Postmaster General
Kerala Circles
Thiruvananthapuram.
- 2 The Senior Superintendent of Post Offices
Kochi-682 011
- 3 The Director General
Department of Posts.
Dak Bhavan,
New Delhi.
- 4 The Union of India represented by
the Secretary to Government of India
Ministry of Communications
Department of Posts
New Delhi.

Respondents

By Advocate Mr. TPM Ibrahim Khan, SCGSC

O.A. 860/2003

Sree Sandhya V. W/o NK Prem Lal
Postal Assistant, Head Post Office
Kozhikode
residing at Poovathinkal House
Kottaparambu PO
Mundikhathazham, Kozhikode.

Applicant

By Advocate V. Sajithkumar

Vs.

- 1 The Union of India represented by the
Secretary to the Government
Ministry of Communications
Department of Posts,
Dak Bhavan, New Delhi.
- 2 The Director General of Posts,
Department of Posts
Dak Bhavan, New Delhi
- 3 The Chief Postmaster General of Kerala Circle
Thiruvananthapuram.
4. The Senior Superintendent of Posts
Kozhikode Postal Division
Kozhikode.

Respondents

By Advocate Smt. Mariam Mathai, ACGSC

O.A. No. 27/2004

PR Akilesh Kumar
Sorting Assistant (BCR)
Head Record Office,
RMS TV Division
Thiruvananthapuram.

Applicant

By Advocate Mr. Thomas Mathew

Vs.

1. The Senior Superintendent
Railway Mail Service
TV Division
Thiruvananthapuram.
2. The Chief Postmaster General of Kerala Circle
Thiruvananthapuram.
3. The Director General of Posts,
Department of Posts
Dak Bhavan, New Delhi
4. The Union of India represented by the
Secretary to the Government
Ministry of Communications
Department of Posts,
Dak Bhavan, New Delhi.

By Advocate Smt. K. Girija

ORDER

HON'BLE MRS. SATHI NAIR, VICE CHAIRMAN

As the applicants in these OAs have a common grievance against the decision of the Department of Posts for recovery of the alleged overpayment of Productivity Linked Bonus (PLB) from 1994-95 to 2000-01 and consequential action taken for recovery of the alleged overpayment from the respective applicants in these OAs and the reliefs sought for by the applicants are identical the OAs were heard together and are being disposed of by this common order.

OA 710/03.

- 2 The first applicant in this OA is the All India Postal Employees

Union, Ernakulam Division Kochi represented by its Divisional Secretary and two other Postal Assistants in the Ernakulam Division.

OA 711/03

3 This OA has been filed by the National Union of Postal Employees Group-C Kerala Circle, Thrissur represented by its secretary and two others. The second applicant is a Sub Postmaster and the third applicant a Postal Assistant.

860/03

4 The applicant in this OA is a Postal Assistant in th Head Post Office, Ernakulam.

791/03

5 This OA is filed by the All India Postal Employees Union Class-III at Iringalakkuda Division represented by its Divisional Secretary and five others

O.A. 800/03

6 The applicants in this OA are All India Postal Employees Union Postmen Group-D Ernakulam Division, Kochi represented by its General Secretary and four others

O A 27/03

7 The applicant herein is a Sorting Assistant working in the Head Record Office, RMS Division, Thiruvananthapuram.

8 The service of the above applicants falls within the jurisdiction of the Chief Postmaster General, Kerala Circle and they are aggrieved by the Annexure A1 letter issued by the office of the Chief Postmaster General, Kerala Circle (first respondent) directing the Divisional Heads to recover the alleged overpayment of Productivity Linked Bonus (PNB for short) from the year 1994-95 onwards and the consequential action taken by the Divisional Heads concerned for effecting recovery from the salary of the applicants.

The common stand taken by all the applicants is that the scheme for grant of Productivity Linked Bonus for regular staff including Casual Labours and ED staff in the Postal Department acceding to a long pending demand of the employees of the erstwhile P&T Department, came into effect from 1.4.1979 and the same is still in force with periodical modifications. The employees have been granted bonus every year as declared by the Government under the orders issued by the President of India based on a formula for calculating the rate of bonus each year in relation to Staff Productivity Index as agreed to in the JCM as per the above scheme the Postal employees were granted 40 days of PLB for the year 1994-95 and it was admissible to those drawing actual emoluments upto and including Rs. 3500/- per month and the maximum amount payable is restricted to the amount admissible to those drawing emoluments of Rs. 2500/- per month. The bonus was to be calculated with reference to the average emoluments for the year from 1.4.1994 to 31.3.1995 divided by 12 and thereafter the bonus will be arrived at as under :- the average emoluments X 40. The PLB is granted to the staff following the same principle as regards the calculation. From the year 1998-99 onwards there was increase in the ceiling for eligibility for payment of bonus was continued to be limited to Rs. 2500/- per month. In other words in respect of employees drawing emoluments more than Rs. 2500/- per month the PLB will be calculated as if their average emoluments will be Rs. 2500/- per month. In all these years there was no stipulation to deduct Dies non, Extra Ordinary Leave, Half Pay Leave, etc. from the bonus ceiling amount because such non-wage period automatically stood deducted while arriving at the average emoluments on the basis of actual wages drawn by the employees during the year divided by 12. However, by the Presidential orders granting PLB to the Postal Staff for the year 2001-02 for the first time it was stipulated that after calculating the average emoluments as per the existing formula

proportionate deduction is to be made from the ceiling limit of Rs. 2500/- per month. (Annexure A-6). The applicants contend that no such condition existed until the issue of Annexure A6. In the Kerala Circle while calculating the bonus dies non, HPL, etc. were deducted from the amount of bonus. Hence the Circle unions took up the matter and after several discussions in the meetings of the union and the JCM(RC), the first respondent issued letter dated 28.3.2002(A-8) setting right the irregularity of deducting dies non periods from the ceiling amount of Rs. 2500/- while calculating bonus for the year 2000-01. Subsequently by another order dated 3.7.02(A-9) the first respondent issued further directions for rectifying the same irregularity in the bonus calculation of the years 1994-95 to 1999-2000 and to disburse the arrears thereof to the staff. Accordingly the arrears were also disbursed to the staff. However, to the surprise of the applicants, the first respondent issued Annexure A-1 order to recover the arrears of bonus already paid on the ground that the P&T Audit has reported that the payments were against the original orders on payment of PLB and directed by order dated 27.5.2003 to recover the over payment. Show cause notices have been issued to the applicants in a perfunctory manner and recovery orders have been issued. The applicants submitted common representations. Having not received any reply they have approached this Tribunal through these OAs invoking the jurisdiction of this Tribunal under Section 19 of the Administrative Tribunal Act, 1985.

9 The applicants have submitted that the impugned orders are unjustified, illegal and against the government instructions. The instructions which were given in the first instance and the Presidential orders of 2001-02 (A6) cannot be applied retrospectively as there was no such condition in the previous years from 1999 onwards. The applicants have therefore prayed for the following reliefs:

(i) to call for the files leading to the issue of the impugned orders Annexure A1 and A2 and quash them.

(ii) to declare that applicants are entitled to retain the amount of Productivity Linked Bonus already received by them for the years 1994-95 onwards pursuant to A8 and A9 and that the action on the part of the respondents to recover the same as per the impugned orders is illegal.

(iii) to issue appropriate directions to the respondents not to recover the PL Bonus for the year 1994-95 from the staff and to refund the amount already recovered.

(iv) to grant such other relief which may be prayed for and which this Hon'ble Tribunal may deem fit and proper to grant in the facts and circumstances of the case;

(v) to award costs in favour of the applicants.

10 The respondents have filed a detailed reply statement contesting the averments in the OAs. They have admitted that the scheme of Productivity Linked Bonus was introduced to regular staff of P&T Department including EDAs and Casual Labour to provide a substantial motivation towards achieving higher productivity by way of increased output by the employees and improved quality of service. It was envisaged as a result, the employees would devote and dedicate themselves with greater vigor and energy in the service of the nation. When the scheme was introduced the eligibility was of pay range was between Rs. 750 and Rs. 1600 and in 1984-85 it was increased to between Rs. 1600 and Rs. 3500/- Again the monthly ceiling for emolument was increased to Rs. 2500/- for the accounting year 1994-95 and this ceiling still continues. According to the provisions of para 2 of Annexure A5 highlights the fact that bonus has to be calculated as if the emoluments are Rs. 2500/- per month for those drawing emoluments of Rs. 2500/- but not exceeding Rs. 3500/- This limitation is in respect of those on duty for the whole of the month or on duty for part of the month and earned leave on full pay for the remaining part. As regards officials who are on leave without pay, dies non, suspension, etc. such periods will constitute no wage period for the month

concerned and the wages for the corresponding period will have to be deducted from the said monthly emoluments of Rs.2500/- on a proportional basis. The instructions in para 8 of the same order says that in respect of employees who are on suspension, dies non, etc. The clarificatory orders issued by the DGP&T in the letters dated 11.6.1981 and 8.2.1988 (Annexure R-4 and R-5) will apply. Annexure R-4 conveys clarificatory decisions regarding payment of PLB on points raised by various offices from the Fifth respondent. Therefore the views/contentions expressed in Annexure A-8 by the Tamil Nadu Postal Circle are not applicable as they are not in consonance with the general orders issued by the fifth respondent. Following a wrong procedure adopted by a Circle will amount to multiplication of the wrong deeds and will have far reaching consequences through out the country. Therefore the decision conveyed in Annexure A-8 by the Tamil Nadu Postal Circle is only a local decision without ratification or concurrence of the 3rd respondent and will not be applicable to the Kerala Circle. It is true that there was a demand of service unions in Kerala Circle relying on the decision taken in A-7 that no deduction from the average pay need be made towards Dies non, EOL, etc. and it was discussed in the Regional Council constituted under the JCM where a decisions are taken not to make such proportionate deductions was on taking a wrong view of the case relying on the wrong decision taken in Annexure A-7. The JCM(RC) or the 1st respondent has no authority to take such a policy decision and such payments by an authority not competent to take such a policy decision are irregular. The Deputy Director, Posts and Telegraphs, Thiruvananthapuram who is the audit officer concerned for checking the correctness of the payments made by the Department on auditing of the above payments pointed out in a draft audit para that the orders not to make proportionate deductions of EOL and Dies non periods from the ceiling amounts in respect of the

period from 1994-95 to 2000-01 years and paying arrears thereof accordingly was against the original orders of the Department (R-14). In support of the audit objections the PLB orders for the accounting years 1982-83 and 2001-02 were cited (Annexure R-15 and R-17). It is clearly seen that the instructions in Annexure R-15 and Annexure R-17 are in accordance with Annexure R-1 and R-6, containing the original scheme, as regards the monthly pay to be taken for PLB purpose and the formula to be followed for calculation of average pay and PLB. If a payment is disallowed by the Audit Officer, the Drawing Officer has only to recover the amount disallowed and refuse to pay it in future till the Audit Officer authorises to pay the amount. The instructions in Annexure R-20 to that effect are also produced. They have finally submitted that Annexures A1 to A4 are perfectly in order, just and proper and not vitiated by any illegality. Instructions were also given to recover the amount in five installments. Therefore there is no violation of natural justice as alleged by the applicants.

11 We have heard the learned counsel on both sides who elaborately argued the case. The crux of the arguments advanced by the learned counsel for the applicant is that the payments had been made to the employees in the previous years on the basis of instructions in Annexure A5 and only the actual emoluments drawn by the employees have been taken into consideration for working out the PLB. The impugned orders have now taken away the benefits granted in Annexure A-8 order issued by the Chief Postmaster General, Tamil Nadu. It was also canvassed that the Annexure A-6 has no retrospective effect. On the point of law, it has been argued even the recovery of the amount cannot be made in the light of the judgment of the Apex Court in Shyam Babu Verma and Others Vs. Union of India and others (1994 (2) SCC 521) and Sahim Ram Vs. State of Haryana and Others (1995 Supple(1) SCC 18). The counsel for the

respondents on the other hand maintained that the scheme was started in 1979 and the same formula for calculation was in existence, since there has been no material change except in the increase in the ceiling of the monthly emoluments for determining the eligibility and the same formula has been made applicable in all the Circles and a unilateral decision in the Kerala Circle actually resulted in making the over payments to the tune of Rs. 42.56 lakhs. It was stated that due to the interim order passed by the Tribunal further recovery could not be made. Some recoveries have been made in O.A. 27/03 and other cases. The respondents also relied on the recent judgments of the High Court of Kerala in Santhakumari Vs. State of Kerala (2005(4)KLT 649) which allowed recoveries to be made in such cases.

12 We have gone through the materials on record, judgments referred to by the parties and the Presidential orders regarding grant of PLB to the Government employees. We find that the formula enunciated in the scheme has remained the same. To start with, the PLB was to be granted to the employees in the pay range of Rs. 750/- to Rs. 1600/- and this limit came to be enhanced over a period of time and at present it has been enhanced to the range of Rs. 2500/- to 3500/-. Briefly, the formula envisages that the average emoluments will be calculated in the first instance and for calculation of the average emoluments the total emoluments for the period from the first of the financial year to the end of the financial year will be taken into account. The bonus thereafter will be calculated by dividing the average emoluments by the average number of days in a month multiplied by the number of days for which the bonus is allowed. A sample of the instructions in this regard contained in the various orders is extracted below:

3. The quantum of bonus as admissible under this order will be calculated on the basis of average emoluments during the year 1998-99. The term 'emoluments' occurring in this order will be and

include Basic Pay, Personal Pay, Special Pay, S.B. Allowances, Deputation (Duty) Allowance, Dearness Allowance and 15 per cent of basic pay granted as training allowance to the faculty members in the Training institutes but will not include other allowances such as House Rent Allowance, Compensatory City Allowance, Special Compensatory (ARL) Allowance, Bad Climate Allowance, Children Education allowance, etc. The average emoluments will be the total emoluments for the period from 1.4.1998 to 31.3.1999 (and not from 1.3.1998 to 28.2.1999) divided by 12(Twelve). The bonus will thereafter be calculated as under:-

$$\frac{\text{Average emoluments}}{30.4} \times 48$$

13 All the above orders contained also a common clause regarding the employees who are under suspension and dies non.

7. In respect of those employees who were under suspension and dies non, the clarificatory orders issued vide items 1 & 3 respectively of this Office Order No. 26-8/80-PAP (PT-1) dated 11.6.12981 and No.26-4/87-PAP(PT.II) dated 8.2.1988 will apply.

14 The ceiling for the purpose of payment of bonus is also explained in para 2 of the above orders which are also extracted below:

2. The calculation ceiling for the purpose of payment of bonus will be Rs. 2500 per month in all cases. It is further clarified that in respect of employees drawing emoluments more than Rs. 2,500/- per month, the Productivity Linked Bonus (PLB) will be calculated as if their; average emoluments are Rs. 2,5000 per month only.

15 Since this clarification dated 11.6.1981 in the extract of para 7 above only states that the period of Dies non be treated as EOL without pay and the bonus may be calculated accordingly, and only clarifies the instructions issued in the letter dated 26.8.80 and also 1.11.1980, the respondents have relied on the original order issued in 1.11.1980 and para 3.2 thereof which describes in detail the method of calculating the bonus. It stipulates as follows:

3.2 In respect of those regular employees who were on

Half Pay Leave or on Extra Ordinary Leave or on Half Pay Leave and Extra Ordinary Leave during any part of the year 1979-80, the bonus will be:

Total Actual Pay (Including Leave salary)
+DA+ADA+for the year 1979-80

X 19

365

16 It may be seen from these instructions that those who are on Half Pay or EOL during any part of the year the bonus will be calculated on actual pay. This would imply that the periods during which no wages is drawn will not be counted. The reference to these orders in Annexure R-4 and R-5 have been made in all the Presidential orders for the years 1994-95 to 2000-01 and even in the earlier orders. In fact the applicants also do not deny that these periods could be excluded in as much as they have admitted so in grounds F and G of the OAs. Their contention is that such pay automatically stood deducted while arriving at the average emoluments and hence it may not be again deducted from the ceiling. The respondents have clarified in their elaborate reply statement on the method of calculation of average emoluments of those employees who earned pay above Rs. 3500. They have stated that in accordance with the stipulation in para 2 of the orders that for those employees drawing emoluments more than Rs. 3500 but not exceeding Rs. 2500 the emoluments were to be calculated as if the emoluments were Rs. 2500. Therefore, ^{for} such employees it is not the actually drawn emoluments but the ceiling amount of Rs. 2500 alone must be taken as the monthly average emoluments and the non wage periods has not been therefore counted in these calculations. This has resulted in two categories of employees who have non-duty period and who have no such non-duty period and those who have non-duty periods becoming eligible for the same amount of bonus as that of those who have no non-duty periods. They have also pointed out specific instances of the employees who

participated in the strike and were under orders of 'dies non' also getting the benefit of bonus on par with the employees who had been attending office regularly. According to the respondents this defeats the scheme of bonus as it was meant for providing motivation to employees for devotion to work and their contribution to increase productivity. This contention of the respondents merits consideration. We agree that and the entire issue has to be seen in the light of the basic objectives of the scheme and not seen in a narrow perspective of omissions or vagueness in certain words or phrases in the orders. It is true that the Department made the instructions clear in the orders issued in 2000-01 but that would not imply that such an intention was not implied in the earlier orders. The earlier orders dealt with the issue referring to the clarificatory orders issued in 1981-82 without specifying the actual method of calculation, if one only goes back to the basic clarificatory order at Annexure R-6 dated 1.11.890 (para 3.21). It is clear that the intention of the Government was that the wages during the period of suspension/dies non, EOL, etc. would have to be deducted for calculation of average emoluments and only actual pay drawn to be taken into account. This is the specific instruction which is embodied in the impugned order at Annexure A1 which cannot be faulted at all. This procedure was being followed all over the country and also in the Kerala Circle. The competent authority reviewed these instructions on the basis of representations submitted by the employees and Annexure A-8 letter issued by the Tamil Nadu Circle which also reveals that it only stipulated that once the actual emoluments drawn or calculated further deduction will not be needed. It does not say that the period covered by EOL, Dies non, HPL should not be deducted for calculation of average emoluments. Certainly as contended by the respondents it is not the intention of the Government to give the same benefit of PLB to those who have worked on regular basis and those who have been suspended or in

whose case absence was treated as not duty.

17 On a combined reading of all the orders on the scheme of payment of bonus we are of the view that the stand of the respondents cannot be faulted and that the payment of arrears of PLB for the period from 1991-92 to 1994-95 should be in accordance with the said scheme and therefore the recovery from the employees is justified in this context. The judgments of the Apex Court referred to by the applicants in para 1 are also strictly not applicable to the facts and circumstances of these cases as it is not a case where the petitioners received the amounts due to no fault of theirs. It is borne out by the records that the employees had taken up the matter in the JCM that too at the Regional level which had no authority to take a policy decision and hence they cannot take advantage of a wrong decision taken by the respondents.

18 The benefits of these orders are not applicable only to a few employees in the Tamil Nadu Circle, they have all India applicability and the instructions in force are to be followed by all the regions uniformly. A wrong decision taken in one of these regions cannot be the basis for giving unintended benefits all over the country thereby resulting in monetary loss to the Government. Therefore the impugned orders are in the nature of a corrective measure so that further loss to the exchequer is avoided. In this view of the matter we decline to interfere with the impugned orders. Accordingly the OAs are dismissed.

8.2.2004

GEORGE PARACKEN
JUDICIAL MEMBER

SATHI NAIR
VICE CHAIRMAN

kmn