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SECTION-IVA

No. D. # 4293-98/88 etc.etc.

Recd. with  
R/No. 626

R/202

SUPREME COURT

INDIA

Important judgement. Pl. make copies & send to  
Hon. Member, C.B. Thereat  
Dated New Delhi, the 12th February, 1992. 19

17th

Show me on file after  
24/2/92.

R  
Sri Rao

From: The Assistant Registrar,  
Supreme Court of India,  
New Delhi.

To  
The Registrar,  
Central Administrative Tribunal  
Bangalore Bench.

CIVIL APPEAL NOS. 772-777, 1085-90, 535-40, 705-725, 945-74, 1043-63,  
1024-42, 733-38, 739-747, 726-732, 997-999, 3117, 1064-84, 1000-23,  
975-96/89, 3623-25, 3698-3704, 3705-14/88 & 3678 OF 1989  
(Tribunal Nos. 1327-32/86, 28-33, 39-44, 436-456, 315-44, 526-546,  
548-566, 632-637, 638, 646, 647-653, 769-771, 949, 283-303, 29-40, 218-39  
4-6, 625-631, 253-262/88 & 85/89)

The Accountant Genl. Karnataka

...Appellant

FAS. 29/2/92

Versus

M. Nanjunda Swamy & 'rs.

...Respondents

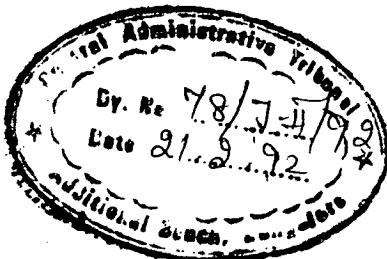
Sir,

In pursuance of Order 13, Rule 6, S.C.R.1966, I am  
directed by their Lordships of the Supreme Court to transmit  
herewith a Certified copy of the Judgment dated the  
4.2.92. in the Appeal above-mentioned. The certified  
copy to the Decree made in the said appeal will be sent later on.

Please acknowledge receipt.

Yours faithfully

ASSISTANT REGISTRAR



Acknowledged  
2-3-92  
ad/92

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEALS NOS. 1783-84 OF 1990

Conferred to be a  
for  
Appeals Register (Judd.)  
17/3/1990  
Supreme Court of India

UNION OF INDIA AND ORS.

.....Appellants

Vs.

THE SECRETARY, MADRAS CIVIL  
AUDIT & ACCOUNTS ASSOCIATION  
AND ANR. ETC.

.....Respondents

365460

(With C.A. Nos. 772-777/89, 1085-90/89, 535-40/89,  
705-725/89, 945-74/89, 1043-63/89, 1024-42/89, 733-38/89,  
739-747/89, 726-37/89, 997-999/89, 3117/89, 1064-84/89,  
1000-23/89, 975-96/89, 3623-25/88, 3698-3704/88,  
3705-14/88 & 3678/89).

JUDGMENT

K. JAYACHANDRA REDDY, J.

All these appeals pursuant to the special leave granted are filed by the Union of India, the Comptroller & Auditor General and the Principal Accountant General. The only question that arises for consideration is whether the benefit under Office Memo (O.M.) dated 12th June, 1987 issued by the Government of India, Ministry of Finance, Department of Expenditure should be extended to the members of the Accounts Wing of the Indian Audit and Accounts Department ("I.A. & A.D." for short) with effect from 1.1.86 as in the case of Audit Wing or whether it should be from 1.4.87 as indicated in the said Office Memo? Several of the employees belonging to the Accounts Wing filed petitions and the Bangalore Bench of Central Administrative Tribunal ("CAT" for short) held that they are entitled to the benefit with effect from

1.1.85. Subsequent to the said judgment some of the employees in the Accounts Wing in the Tamilnadu filed petitions before the Madras Bench of the CAT claiming that benefit should be extended with effect from 1.1.85. The Madras Bench was not prepared to agree with the view taken by the Bangalore Bench and the matter was referred to the Chairman of the CAT who constituted a Full Bench presided over by himself. The Full Bench agreed with the view taken by the Bangalore Bench and answered the reference accordingly. Following the decision of the Full Bench, the Madras Bench passed the final orders. All these appeals are filed against several orders passed by the Madras Bench as well as the Bangalore Bench. It is contended on behalf of the Union of India that the Office Memo dated 12.5.87 is based on the recommendations of the Fourth Central Pay Commission which consists of two parts. The first part recommends corresponding scales of pay for the existing posts in the Accounts Wing giving effect from 1.1.85. The other part is contained in para 11.38. Pursuant to those recommendations the Government decided to implement the same with effect from 1.4.87. It is also contended that the Full Bench failed to appreciate correctly that the second part of the recommendation of the Pay Commission clearly indicated that the number of posts to be placed in these scales were to be identified by the Government and the Government could therefore decide and then give effect at a later date. The learned counsel on behalf of the respondents employees contended that the Pay Commission recommended that there should be parity in the pay scales of the staff in the I.A. & A.D. and other Accounts organisations and since all of them discharge the similar duties the benefit should

be extended to all of them uniformly with effect from 1.1.86. To appreciate these contentions it becomes necessary to refer to the history of the case briefly and to the relevant documents including the recommendations of the Pay Commission.

I.A. & A.D. headed by the Comptroller & Auditor General of India (C. & A.G.) recommended some time in 1983 to Government of India to bifurcate I.A. & A.D. into two separate and distinct wings, one to exclusively deal with 'audit' and the other to deal with 'accounts' with their own separate personnel. The Government of India after considering all aspects approved the proposal in December, 1983. Thereafter C. & A.G. formulated a scheme on 19.12.83 for bifurcation of the I.A. & A.D. into two separate and distinct wings from 1.3.84 providing for all incidental and auxilliary matters thereto. Before the restructuring of the cadres, the staff working in the I.A. & A.D. were asked to exercise their option to serve in either of the two wings. Some exercised the option. There was a grievance that the various equivalent cadres in Audit and Accounts wing were not paid the same scales of pay and the persons allotted to the Audit wing were drawing more pay than the persons in the Accounts wing. The Fourth Pay Commission which was looking into various aspects of the matter recommended in its report that there should be parity of scales of pay between the two wings. The Government took the necessary decision on the basis of the recommendations and the same were published in the Gazette on 13.9.86. The Government accepted the recommendations relating to the scales of pay and decided to give effect from 1.1.86 in respect of the

grades requiring promotion as per normal procedure and it was left to the Government to decide about the number of posts to be placed in these scales. Paragraph 4 of the Office Memo dated 12.6.87 deals with the later part of the recommendations and clearly provides for the identification of the posts carrying somewhat higher responsibilities and duties and for an exercise to be undertaken for fitting the senior and suitable persons against these posts. The Government after due consideration decided the issue. The Circular dated 17.8.87 clearly shows that some of the posts are identified as belonging to the higher functional grade and accordingly issued instructions in conformity with its Office Memo dated 12.6.87 and accordingly they were given the benefit with effect from 1.4.87.

One of the submissions of the learned counsel for the respondents is that the persons allocated to the Accounts wing, who possessed similar qualifications before and after entry into the Department, were performing duties of same nature, as those allocated to the Audit wing, and that being so, allowing them lower scales of pay than those allowed to the Audit wing was violative of Articles 14 and 16 of the Constitution. It is true that all of them before restructuring belonged to one Department. But that by itself cannot be a ground for attracting Articles 14 and 16 of the Constitution. As already mentioned the new posts have to be identified as indicated by the Pay Commission and thereafter the implementation of the recommendations in respect of higher scales can be done. The Full Bench as well as the Bangalore Bench of CMT have not correctly interpreted the scope

of the recommendations. A combined reading of the Pay Commission Report and the Office Memo makes it abundantly clear that the second set of the recommendations could only be given effect to after identifying these posts. For that purpose the whole matter is required to be examined and the necessary decision has to be taken. In this context it is also necessary to note that the post of Assistant Accounts Officer was not in existence earlier which is now brought under a functional grade. For that purpose necessary rules have to be framed prescribing the eligibility etc. and the senior Accountants who have completed three years' regular service in the grade are upgraded to this post. It is evident that all this could have been done only in the year 1987 and in the said organised Accounts office higher scales of pay were given with effect from 1.4.87 i.e. from the beginning of the financial year. We are unable to see as to how the respondents can insist that they must be given higher scales with effect from 1.1.86. This claim is obviously based on the ground that some of the Officers belonging to the Audit wing were given scales with effect from 1.1.86. But it must be borne in mind that they were eligible on that date for the higher scales. Likewise some of the Officers of the Accounts wing who were eligible for higher scales were also given. But with reference to the second part of the recommendations categories of posts in the functional grades in the Accounts wing had to be identified and created. The respondents who got that benefit of being upgraded now cannot claim that they must also be given same scales like others in respect of whom the recommendations of the Pay Commission were

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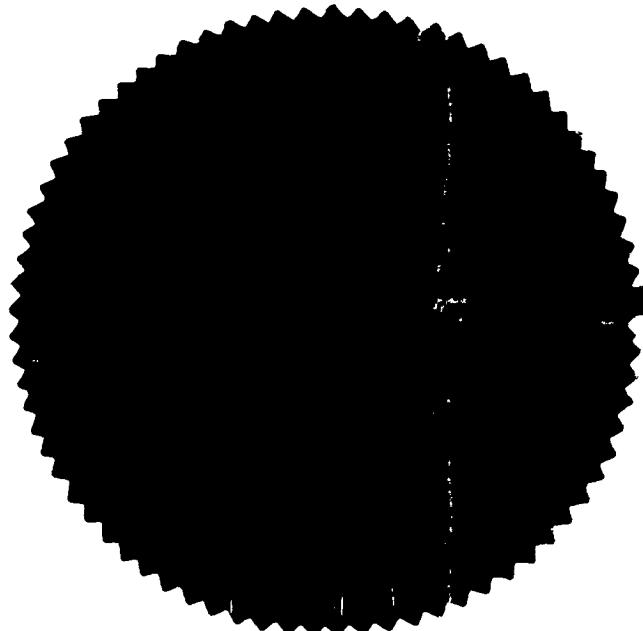
the respondents.

For all the above reasons we set aside the orders questioned in all these Civil Appeals and accordingly allow them. In the circumstances of the cases, there will be no order as to costs.

.....J.  
(LALIT MOHAN SHARMA)

NEW DELHI  
FEBRUARY 4, 1992

.....J.  
(K.JAYACHANDRA REDDY)



"SEALED IN MY PRESENCE"  
17/1/92

"The classification must not be arbitrary but must be rational, that is to say, it must not only be based on some qualities or characteristics which are to be found in all the persons grouped together and not in others who are left out but those qualities or characteristics must have a reasonable relation to the object of the legislation. In order to pass the test, two conditions must be fulfilled, namely, (1) that the classification must be founded on an intelligible differentia which distinguishes those that are grouped together from others and (2) that that differentia must have a rational relation to the object sought to be achieved by the Act. The differentia which is the basis of classification and the object of the Act are distinct things and what is necessary is that there must be a nexus between them."

In E.P.Royappa v. State of Tamil Nadu & Anr., (1974) 2 S.C.R.348

Msr. Maneka Gandhi v. Union of India and Another (1978) 1 S.C.C.

248 and Ramana Dayaram Shetty v.

International Airport Authority of India and Others (1979) 3

S.C.C.489 this Court has held that Article 14 strikes at the arbitrariness in State action and ensures fairness and equality of treatment. In D.S.Nakara and Others v. Union of India (1983) 1 S.C.C.305 the above three decisions are referred to and the ratio laid down is as under:

"Thus the fundamental principle is that Article 14 forbids class legislation but permits reasonable classification for the purpose of legislation which classification must satisfy the twin tests of classification being founded on an intelligible differentia which distinguishes persons or things that are grouped together from those that are left out of the group and that differentia must have a rational nexus to the object sought to be achieved by the statute in question."

In the instant case the question is whether there was apparent reason to give different

dates of implementation of the recommendations of the Pay Commission in respect of the members of the Accounts wing and whether such an implementation offends Articles 14 and 16 in any manner? It is not in dispute that after the report of the Pay Commission the Government considered the matter and accepted the substantial part of the recommendations and gave effect to the revised scales of pay with effect from 1.1.86. It is clearly indicated in the report that in regard to recommendations in other matters the Government will have to take specific decisions to give effect to them from a suitable date keeping in view all the relevant aspects including the administrative and accounting work. The second part of the recommendations relates to treatment of scales of pay of Rs.1400-2000 and Rs. 2000-3200 as functional grades requiring promotion as per normal procedure and also the number of posts to be placed in these scales of pay. These recommendations clearly fall in the category of other recommendations and the Pay Commission itself has indicated that in respect of such recommendations the Government will have to take specific decisions to give effect from a suitable date. The Government, therefore, had to take the decision in respect of number of posts to be placed in these scales of pay. In this context it is relevant to refer to paragraph 4 of the Office Memo dated 12.5.87. It reads as under:

\*4) The question regarding number of posts to be placed in the higher scales of pay has been under the consideration of the Government and it has now been decided that the ratio of number of posts in higher and lower scales in the Organised Accounts cadres as well as in Accounts wing of the

I.A & A.D may be as follows:-

i)Section Officer(SG)	Rs.2000-6-2300-EB-75-3200	80%
ii)Section Officer	Rs.1640-60-2600-EB-75-2900	20%
iii)Senior Accountant	Rs.1400-40-1600-50-2300-EB- 60-2600	80%
iv)Junior Accountant	Rs.1200-30-1560-EB-40-2040	20%

The designations in different Organised Accounts cadres may be different. In such cases also the pay structure on these lines may be decided."

The Government have to necessarily frame rules for appointment to these functional grades and the Government decided that those who have passed the Graduate examination and who have completed three years as Section Officer could be placed in the category of the persons entitled to the scale of pay of Rs.2000-3200 and the same post was redesignated as Assistant Accounts Officer which post was not there previously. A Circular dated 17.8.87 makes this aspect clear. It can be seen that the category of officers who have to be placed in the functional grade had to be decided by the Government and accordingly the Government took the decision in the year 1987. Therefore it is not correct to say that these officers who were subsequently placed in the functional grade belong to the same group who were entitled to the respective scales in their own right on 1.1.86 itself. It must be borne in mind that in order to enable the identification of posts and fitment of proper persons against them the Government had to take a decision. We have already noted that the recommendations of the Pay Commission deal with parity of scales of pay of the staff in I.A. & A.D. and other Accounts organisations after holding that Audit and Accounts wings functions are complementary. But the Pay Commission also pointed out that the posts in the scales of pay of Rs.1400-2000 and Rs.2000-3200 should be treated as functional

grades requiring promotion as per normal procedure and it was left to the Government to decide about the number of posts to be placed in these scales. Paragraph 4 of the Office Memo dated 12.6.87 deals with the later part of the recommendations and clearly provides for the identification of the posts carrying somewhat higher responsibilities and duties and for an exercise to be undertaken for fitting the senior and suitable persons against these posts. The Government after due consideration decided the issue. The Circular dated 17.8.87 clearly shows that some of the posts are identified as belonging to the higher functional grade and accordingly issued instructions in conformity with its Office Memo dated 12.6.87 and accordingly they were given the benefit with effect from 1.4.87.

One of the submissions of the learned counsel for the respondents is that the persons allocated to the Accounts wing, who possessed similar qualifications before and after entry into the Department, were performing duties of same nature, as those allocated to the Audit wing, and that being so, allowing them lower scales of pay than those allowed to the Audit wing was violative of Articles 14 and 15 of the Constitution. It is true that all of them before restructuring belonged to one Department. But that by itself cannot be a ground for attracting Articles 14 and 15 of the Constitution. As already mentioned the new posts have to be identified as indicated by the Pay Commission and thereafter the implementation of the recommendations in respect of higher scales can be done. The Full Bench as well as the Bangalore Bench of CMT have not correctly interpreted the scope

the respondents.

For all the above reasons we set aside the orders questioned in all these Civil Appeals and accordingly allow them. In the circumstances of the cases, there will be no order as to costs.

.....J.  
(LALIT MOHAN SHARMA)

NEW DELHI  
FEBRUARY 4, 1992

.....J.  
(K.JAYACHANDRA REDDY)



"SEALED IN MY PRESENCE"  
17/1/92

Lal and Others v. Union of India and another (1973) 1 S.C.C. 651 a question came up whether the report of the Second Pay Commission did not deal with the case of those petitioners. It was held thus:

"Either the Government has made reference in respect of all Government employees or it has not. But if it has made a reference in respect of all Government employees and it accepts the recommendations it is bound to implement the recommendations in respect of all Government employees. If it does not implement the report regarding some employees only it commits a breach of Articles 14 and 16 of the Constitution. That is what the Government has done as far as these petitions are concerned."

In P. Parameswaran and Others v. Secretary to the Government of India (1987) Suppl. S.C.C. 18 in a short judgment this Court observed that because of the administrative difficulties the Government cannot deny the benefit of the revised grade and scale with effect from January 1, 1973 as in the case of other persons.

There is no dispute that in the instant case the terms of reference of Pay Commission applied to all the categories of Government servants. But the question is as to from which date the other category referred to above namely Assistant Accounts Officer etc. should get the higher scales of pay. Identification of these posts and the upgradation cannot be treated as mere administrative difficulties. The implementation of the recommendations of the Pay Commission according to the terms thereof itself involved this exercise of creation of posts after identification which naturally took some time. Therefore the above decisions relied upon by the learned counsel are of no help to

Court observed as under:

"It is entirely wrong to think that every one, appointed to the same post, is entitled to claim that he must be paid identical emoluments as any other person appointed to the same post, disregarding the method of recruitment, or the source from which the Officer is drawn for appointment to that post. No such equality is required either by Art.14 or Art.15 of the Constitution."

In State of Punjab v. Joginder Singh (1953) Suppl. 2 S.C.R.169, this question has been considered and it is held that the question of denial of equal opportunity could arise only as between members of the same class and that it was open to the Government to constitute two distinct services of employees doing the same work but subject to different conditions of service. The Court also concluded that the assumption that equal work must receive equal pay was not correct and that it was also not correct to say that if there was equality in pay and work there must be equality in conditions of service.

Having given our earnest consideration we are unable to agree with the view taken by the Full Bench of CAT that the principle of equal pay for equal work is attracted irrespective of the fact that the posts were identified and upgraded in the year 1987. There is no dispute that after such upgradation, officers in both the wings who are doing the equal work are being paid equal pay. But that cannot be said to be the situation as well on 1.1.86 also. The learned counsel, however, submitted that the recommendations of the Pay Commission should be accepted as a whole in respect of all the categories of employees. In this context he relied on two decisions of this Court. In Purshotam

cannot be said that on that date the posts identified subsequently were also in existence. In such a situation the principle of equal pay for equal work is not attracted as on 1.1.86.

In All India Station Masters' and Assistant Station Masters' Association & Others v. General Manager, Central Railways and Others (1960) 2 S.C.R. 311 this Court held as under:

"It is clear that, as between the members of the same class, the question whether conditions of service are the same or not may well arise. If they are not, the question of denial of equal opportunity will require serious consideration in such cases. Does the concept of equal opportunity in matters of employment apply, however, to variations in provisions as between members of different classes of employees under the State? In our opinion, the answer must be in the negative. The concept of equality can have no existence except with reference to matters which are common as between individuals, between whom equality is predicated. Equality of opportunity in matters of employment can be predicated only as between persons, who are either seeking the same employment, or have obtained the same employment."

Proceeding further the Court held thus:

"There is, in our opinion no escape from the conclusion that equality of opportunity in matters of promotion, must mean equality as between members of the same class of employees, and not equality between members of separate, independent classes."

The same principle was later confirmed in the case of Kishori Mohanlal Pakshi v. Union of India, A.I.R. 1962 S.C. 1139.

The above ratio has been followed in Unikat Sankunni Menon v. The State of Rajasthan (1957) 3 S.C.R. 430 wherein this

प्राप्ति रघीकृति (रत्नीद) / पोष्यावती / ACKNOWLEDGMENT

रघीकृति F. No. 39 to 44 | 88  
प्राप्ति नं. पत्र/पोस्टकार्ड/पैकेट/पार्सेल प्राप्ति दृष्टि नं. प्राप्ति/N. No.

342  
1313

\* एक नोटरीकृत पत्र/पोस्टकार्ड/पुढ़के मिलाते  
विमा उत्तरवलेला

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Supreme Court of India  
New Delhi-1

† वीमे का मूल्य (रुपयों में) / † विम्यावधी रकम (रुपये)

† Insured for Rupees

वितरण की तारीख/पोष्यते केव्याची तारीख/Date of delivery.....

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\* Score out the matter not required.

† केवल वीमा वस्तुवां के लिए/केवल विमा उत्तरवलेल्या वस्तुवां

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BANGLORP/PI 156101318

## ~~GENERAL ADMINISTRATIVE~~

ପ୍ରମାଣନ୍ଦିତ

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नाम-मोहर

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DEPARTMENT OF POSTS, INDIA

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Registered Post A/D

F.No.A.No.39 to 44/88(F)  
in CAT Bangalore Bench  
(duplicate file)  
CENTRAL ADMINISTRATIVE TRIBUNAL,  
BANGALORE BENCH.

2nd FLOOR,  
BDA COMMERCIAL COMPLEX,  
INDIRANAGAR,  
BANGALORE-560 038.

18 March, 1992

To

The Additional Registrar,  
Supreme Court of India,  
New Delhi-110 001.

Subject : Return of original Records- QA No. 39 to 44/88(F)  
of CAT, Bangalore- Civil Appeal No.535/40/89-

....

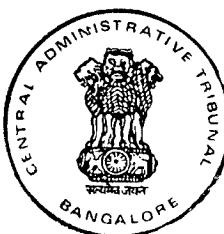
Sir,

I am directed to refer to your letter D.No.4222-27/88 Sec IV A dated 29.10.90 on the above subject and to say that in as much as the CAs have been allowed by the Supreme Court on 4.2.92, I request the return of the case Records of QA 39 to 44/88(F) in file 'A' and notice and acknowledgements containing 'C' file, which were sent to Supreme Court Registry alongwith this Registry letter of even number dated 16.10.90, at an early date.

Yours faithfully,

OC ( N. RAMAMURTHY )  
for DEPUTY REGISTRAR (JUDICIAL )

Sri Rao  
for 'Sri Ramakrishna' Deleender  
RA  
Received  
2/3/92



F.No.A.39 to 44/88(F)  
(Duplicate file)

CENTRAL ADMINISTRATIVE TRIBUNAL,  
BANGALORE BENCH.

2nd FLOOR,  
BDA COMMERCIAL COMPLEX,  
INDIRANAGAR,  
BANGALORE-560 038.

29.4.1992.

To

The Additional Registrar,  
Supreme Court of India,  
New Delhi-110 001.

Sub: Return of original Records - OA No.39 to 44/88(F) of CAT,  
Bangalore- Civil Appeal No.535 to 540/89-

Ref: Your letter D.No.4222-27/88/56-c/VA dated 29.10.90.

Sir,

I am directed to invite your attention to this office reminder letter of even no. dated 13.3.92 on the above subject and to request the return of the case Records of OA 39 to 44/88(F) in file A\* and notice and acknowledgement containing 'C' file, which were sent to Supreme Court Registry alongwith this Registry letter of even number dated 16.10.90 at an early date, if no longer required.

Yours faithfully,

R  
O/C ( N. RAMAMURTHY )  
for DEPUTY REGISTRAR ( JUDL. )

Smt. P.M.  
fl. 18ne fair thro' Des. Registrar

Received on 20.4.92  
20/4

Sub  
20/4

CENTRAL ADMINISTRATIVE TRIBUNAL  
BANGALORE BENCH

File A.No. 1327 to 1332/86(T)

Commercial Complex(BDA),  
Indira Nagar, Bangalore-

560 038.

Dated the 21 July 92

TO

1. The Registrar,  
Central Administrative Tribunal,  
Principal Bench, Faridkot House,  
Copernicus Marg, NEW DELHI-110001.
2. The Registrar,  
Central Administrative Tribunal,  
Calcutta Bench, 2nd MSD Bldg., CGO Complex,  
11&12th Floor, 234/4-AJC Bose Road,  
CALCUTTA- 700020.
3. The Registrar,  
Central Administrative Tribunal,  
Bombay Bench, Gulistan Bldg.,  
4th Floor, Nr.Bombay Gymkhana,  
Prescot Road, Opp. Bombay Municipal  
Corpn. ENT Hospital, Fort, BOMBAY-400 001.
4. The Registrar,  
Central Administrative Tribunal,  
Allahabad Bench,  
23-A, Thornhill Road,  
ALLAHABAD-1.
5. The Registrar,  
Central Administrative Tribunal,  
Chandigarh Bench, SCO.102/103,  
Sector-34A, CHANDIGARH.
6. The Registrar,  
Central Administrative Tribunal,  
Ernakulam Bench, Kandomkulathy Towers,  
5th Floor, M.G. Road, ERNAKULAM-682 011.
7. The Registrar,  
Central Administrative Tribunal,  
Guwahati Bench, Rajgarh Road,  
Bangaghar, GUWAHATI-781 001.
8. The Registrar,  
Central Administrative Tribunal,  
Patna Bench, 88-A, Srikrishna Nagar,  
PATNA-800 001.

9. The Registrar,  
Central Administrative Tribunal,  
Jabalpur Bench, Carays Complex,  
15-Civil Lines, JABALPUR(M.P)-482 001.
10. The Registrar,  
Central Administrative Tribunal,  
Madras Bench, TN Textbook Society Bldg.,  
5th Floor, College Road, MADRAS-600006.
11. The Registrar,  
Central Administrative Tribunal,  
Jodhpur Bench, 69-Polo-1st Paota,  
JODHPUR, Rajasthan. PIN-342 006.
12. The Registrar,  
Central Administrative Tribunal,  
Hyderabad Bench, New Insurance Bldg.,  
6th Floor, Tilak Road,  
HYDERABAD-500 001.
13. The Registrar,  
Central Administrative Tribunal,  
Ahmedabad Bench, 6th Floor,  
BD Patel House, Nr. Sardar Patel Colony,  
Post Navjivan, AHMEDABAD-380 014.
14. The Registrar,  
Central Administrative Tribunal,  
Cuttak Bench, 4th Floor, Rajaswa Bhavan,  
CUTTACK-753 002.

....  
Sir,

With reference to Principal Bench's circular No.14/1/89-JA/2719, dated 20-3-89, I am forwarding herewith a copy of the particulars of the orders passed by the Supreme Court of India in SLP/CA/CMP, preferred against the cases on the file of this Bench for information.

Yours faithfully,

  
SECTION OFFICER(J.II)

Copy to:-

1. PS to Hon. Members.
2. No.F.7/90-J.II.
3. Court Officers.

CENTRAL ADMINISTRATIVE TRIBUNAL  
BANGALORE BENCH

Subject : PARTICULARS OF ORDERS OF CAT, BANGALORE CHALLENGED  
IN THE HON'BLE SUPREME COURT OF INDIA - REGARDING.  
\*\*\*\*\*

1. The OA/TA/CCP No. of the case appealed : 1327 To 1332/86 (T) etc

2. Name of Parties:  
(a) Applicant(s)/P Petitioners : M. Nanjunda Swamy and others

(b) Respondent(s) : Accountant General (Accounts) Bangalore, Karnataka & Others

3. Nature of case in brief : Promotion and parity in pay scales.

4. Name of the Bench which passed the impugned orders: BANGALORE BENCH

5. Whether the case was :-  
(a) Allowed : Partly Allowed  
(b) Disallowed : 7/8 - 7-87  
(c) Date of order : Hon Justice K.S. Puttaswamy - VC  
(d) Bench comprising of : Hon Member(A) Sh. L.H.A. Rego.

6. SLP/Civil Appeal No in the Hon'ble Supreme Court : 772 To 777/89 etc

7. Parties' Name before the Hon'ble Supreme Court:-  
(a) Applicant(s)/ Petitioners : The Accountant General (Accounts) Bangalore & 3 others

(b) Respondents : M. Nanjunda Swamy & Others

(c) Date of Interim Order : —

(d) Nature of Order in brief (may contain the order if not too long): Bangalore Bench order set aside. CAS allowed copy of the SC order dated 4.2.92 enclosed. Decree also received.

(e) Whether operation of the order of the Tribunal stayed/ restricted or modified: Set aside

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEALS NOS. 1783-84 OF 1990

Copy to be a

Amicus Curiae (Juli.)  
17/7/1990

Supreme Court of India

UNION OF INDIA AND ORS.

.....Appellants

Vs.

THE SECRETARY, MADRAS CIVIL  
AUDIT & ACCOUNTS ASSOCIATION  
AND ANR. ETC.

.....Respondents 365460

(With C.A. Nos. 772-777/89, 1085-90/89, 535-40/89,  
705-725/89, 945-74/89, 1043-63/89, 1024-42/89, 733-38/89,  
739-747/89, 726-37/89, 997-999/89, 3117/89, 1064-84/89,  
1000-23/89, 975-96/89, 3623-25/88, 3698-3704/88,  
3705-14/88 & 3678/89).

JUDGMENT

K. JAYACHANDRA REDDY, J.

All these appeals pursuant to the special leave granted are filed by the Union of India, the Comptroller & Auditor General and the Principal Accountant General. The only question that arises for consideration is whether the benefit under Office Memo (O.M.) dated 12th June, 1987 issued by the Government of India, Ministry of Finance, Department of Expenditure should be extended to the members of the Accounts Wing of the Indian Audit and Accounts Department ("I.A. & A.D." for short) with effect from 1.1.86 as in the case of Audit Wing or whether it should be from 1.4.87 as indicated in the said Office Memo? Several of the employees belonging to the Accounts Wing filed petitions and the Bangalore Bench of Central Administrative Tribunal ("CAT" for short) held that they are entitled to the benefit with effect from

grades requiring promotion as per normal procedure and it was left to the Government to decide about the number of posts to be placed in these scales. Paragraph 4 of the Office Memo dated 12.6.87 deals with the later part of the recommendations and clearly provides for the identification of the posts carrying somewhat higher responsibilities and duties and for an exercise to be undertaken for fitting the senior and suitable persons against these posts. The Government after due consideration decided the issue. The Circular dated 17.8.87 clearly shows that some of the posts are identified as belonging to the higher functional grade and accordingly issued instructions in conformity with its Office Memo dated 12.6.87 and accordingly they were given the benefit with effect from 1.4.87.

One of the submissions of the learned counsel for the respondents is that the persons allocated to the Accounts wing, who possessed similar qualifications before and after entry into the Department, were performing duties of same nature, as those allocated to the Audit wing, and that being so, allowing them lower scales of pay than those allowed to the Audit wing was violative of Articles 14 and 16 of the Constitution. It is true that all of them before restructuring belonged to one Department. But that by itself cannot be a ground for attracting Articles 14 and 16 of the Constitution. As already mentioned the new posts have to be identified as indicated by the Pay Commission and thereafter the implementation of the recommendations in respect of higher scales can be done. The Full Bench as well as the Bangalore Bench of CAT have not correctly interpreted the scope

of the recommendations. A combined reading of the Pay Commission Report and the Office Memo makes it abundantly clear that the second set of the recommendations could only be given effect to after identifying these posts. For that purpose the whole matter is required to be examined and the necessary decision has to be taken. In this context it is also necessary to note that the post of Assistant Accounts Officer was not in existence earlier which is now brought under a functional grade. For that purpose necessary rules have to be framed prescribing the eligibility etc. and the senior Accountants who have completed three years' regular service in the grade are upgraded to this post. It is evident that all this could have been done only in the year 1987 and in the said organised Accounts office higher scales of pay were given with effect from 1.4.87 i.e. from the beginning of the financial year. We are unable to see as to how the respondents can insist that they must be given higher scales with effect from 1.1.86. This claim is obviously based on the ground that some of the Officers belonging to the Audit wing were given scales with effect from 1.1.86. But it must be borne in mind that they were eligible on that date for the higher scales. Likewise some of the Officers of the Accounts wing who were eligible for higher scales were also given. But with reference to the second part of the recommendations categories of posts in the functional grades in the Accounts wing had to be identified and created. The respondents who got that benefit of being upgraded now cannot claim that they must also be given same scales like others in respect of whom the recommendations of the Pay Commission were

Court observed as under:

"It is entirely wrong to think that every one, appointed to the same post, is entitled to claim that he must be paid identical emoluments as any other person appointed to the same post, disregarding the method of recruitment, or the source from which the Officer is drawn for appointment to that post. No such equality is required either by Art.14 or Art.15 of the Constitution."

In State of Punjab v. Joginder Singh (1963) Suppl. 2 S.C.R.169, this question has been considered and it is held that the question of denial of equal opportunity could arise only as between members of the same class and that it was open to the Government to constitute two distinct services of employees doing the same work but subject to different conditions of service. The Court also concluded that the assumption that equal work must receive equal pay was not correct and that it was also not correct to say that if there was equality in pay and work there must be equality in conditions of service.

Having given our earnest consideration we are unable to agree with the view taken by the Full Bench of C.M.T that the principle of equal pay for equal work is attracted irrespective of the fact that the posts were identified and upgraded in the year 1987. There is no dispute that after such upgradation, officers in both the wings who are doing the equal work are being paid equal pay. But that cannot be said to be the situation as well on 1.1.86 also. The learned counsel, however, submitted that the recommendations of the Pay Commission should be accepted as a whole in respect of all the categories of employees. In this context he relied on two decisions of this Court. In Purshotam

Lal and Others v. Union of India and another (1973) 1 S.C.C. 651 a question came up whether the report of the Second Pay Commission did not deal with the case of those petitioners. It was held thus:

"Either the Government has made reference in respect of all Government employees or it has not. But if it has made a reference in respect of all Government employees and it accepts the recommendations it is bound to implement the recommendations in respect of all Government employees. If it does not implement the report regarding some employees only it commits a breach of Articles 14 and 16 of the Constitution. That is what the Government has done as far as these petitions are concerned."

In P. Parameswaran and Others v. Secretary to the Government of India (1987) Suppl. S.C.C. 18 in a short judgment this Court observed that because of the administrative difficulties the Government cannot deny the benefit of the revised grade and scale with effect from January 1, 1973 as in the case of other persons.

There is no dispute that in the instant case the terms of reference of Pay Commission applied to all the categories of Government servants. But the question is as to from which date the other category referred to above namely Assistant Accounts Officer etc. should get the higher scales of pay. Identification of these posts and the upgradation cannot be treated as mere administrative difficulties. The implementation of the recommendations of the Pay Commission according to the terms thereof itself involved this exercise of creation of posts after identification which naturally took some time. Therefore the above decisions relied upon by the learned counsel are of no help to

:16:

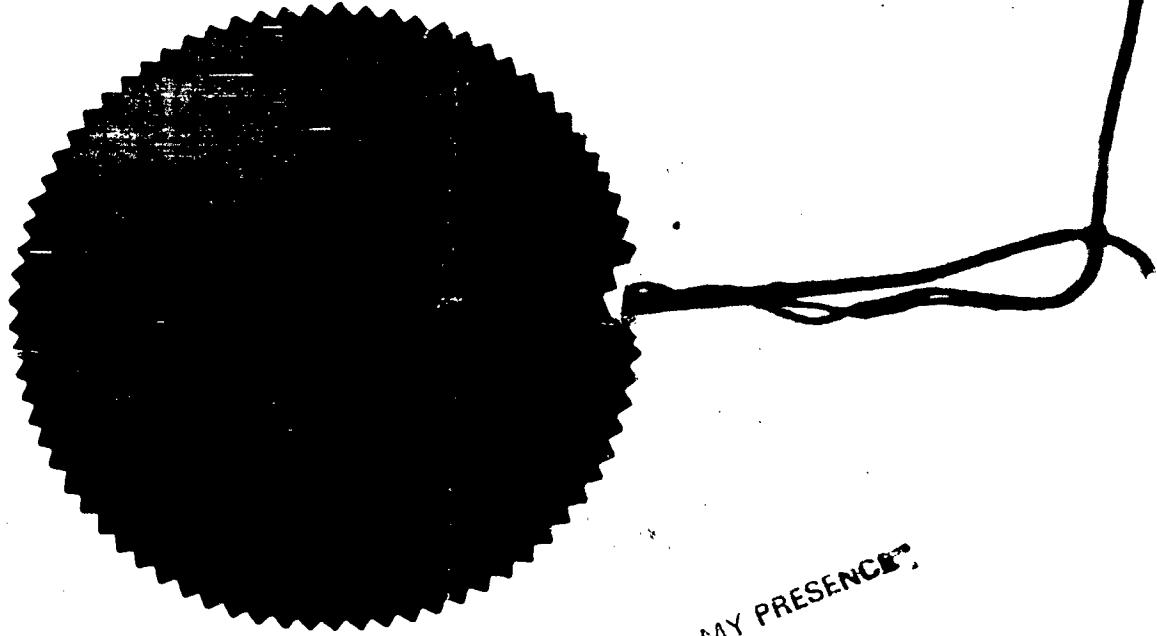
the respondents.

For all the above reasons we set aside the orders questioned in all these Civil Appeals and accordingly allow them. In the circumstances of the cases, there will be no order as to costs.

.....J.  
(LALIT MOHAN SHARMA)

NEW DELHI  
FEBRUARY 4, 1992

.....J.  
(K.JAYACHANDRA REDDY)



"SEALED IN MY PRESENCE"  
17/1/92

be extended to all of them uniformly with effect from 1.1.86. To appreciate these contentions it becomes necessary to refer to the history of the case briefly and to the relevant documents including the recommendations of the Pay Commission.

I.A. & A.D. headed by the Comptroller & Auditor General of India (C. & A.G.) recommended some time in 1983 to Government of India to bifurcate I.A. & A.D. into two separate and distinct wings, one to exclusively deal with 'audit' and the other to deal with 'accounts' with their own separate personnel. The Government of India after considering all aspects approved the proposal in December, 1983. Thereafter C. & A.G. formulated a scheme on 19.12.83 for bifurcation of the I.A. & A.D. into two separate and distinct wings from 1.3.84 providing for all incidental and auxilliary matters thereto. Before the restructuring of the cadres, the staff working in the I.A. & A.D. were asked to exercise their option to serve in either of the two wings. Some exercised the option. There was a grievance that the various equivalent cadres in Audit and Accounts wing were not paid the same scales of pay and the persons allotted to the Audit wing were drawing more pay than the persons in the Accounts wing. The Fourth Pay Commission which was looking into various aspects of the matter recommended in its report that there should be parity of scales of pay between the two wings. The Government took the necessary decision on the basis of the recommendations and the same were published in the Gazette on 13.9.85. The Government accepted the recommendations relating to the scales of pay and decided to give effect from 1.1.86 in respect of the

recommendations of scales of pay for Group 'D' employees. Thereafter Ministry of Finance, Department of Expenditure accordingly issued Office Memo dated 12.5.87 regarding the posts to be placed in higher scales of pay and it was mentioned that these orders would take effect from 1.4.87. The grievance of these employees is that these recommendations should take effect from 1.1.86. The Fourth Pay Commission in para 11.38 of its Report made the following recommendations:

"We have considered the matter. There has all along been parity between the staff in the IA & AD and accounts staff of other departments, which has been disturbed by restructuring the IA & AD into two separate cadres, viz. audit cadre and accounts and establishment cadre and giving higher pay scales to a major portion of the staff on the audit side. The audit and accounts functions are complementary to each other and are generally performed in many Govt. offices in an integrated manner which is necessary for their effective functioning. The staff in these offices perform functions of internal check and audit suited to the requirements of each organisation which are equally important. There is direct recruitment in the scale of 330-550 in all the audit and accounts cadres through Staff Selection Commn./Rly. Recruitment Board from amongst university graduates. We are therefore of the view that there should be broad parity in the pay scales of the staff in IA & AD and other accounts organisations. Accordingly we recommend that the posts in the pay scale of Rs.425-700 in the organised accounts cadres may be given the scale of 1400-2600. In the Railways this will apply to the post of sub-head in both the ordinary and selection grades. We also recommend that this should be treated in future as a functional grade requiring promotion as per normal procedure. The proposed scale of 2000-3200 of section officer may also be treated as a functional grade. With the proposed scales, there will be no selection for any of the posts. As regards the number of posts in the functional scales of Rs.1400-2600 and Rs.2000-3200, we note that about 53 per cent of the total posts of junior/senior auditor and 65 per cent of the total posts of ordinary and selection grade of section

officer in IA & AD are in the respective higher scales. Govt. may decide the number of posts to be placed in the scales of (i) 1400-2600 and (ii) Rs.2000-3200 in the other organised accounts cadres taking this factor into consideration. All other accounts post may be given the scales recommended in Chap. 8."

From this it emerges that the Pay Commission made two recommendations i.e.:

- "(i) there should be broad parity in the pay scales of staff in the IA & AD and other Accounts organisations;
- (ii) the scales of pay of Rs.1400-2000 and Rs.2000-3200 should be treated as functional (grades) requiring promotion as per normal procedure. The number of posts to be placed in these scales to be decided by the Government."

So far as the first part of the recommendations is concerned, it has been implemented and there is no dispute about the same. The second part of the recommendations relates to the treatment of the scales of pay of Rs.1400-2000 and Rs.2000-3200 as functional grades requiring promotion as per normal procedure and also the number of posts to be placed in these scales of pay. The Pay Commission also observed that in respect of other recommendations the Government will have to take specific decisions to give effect from a suitable date keeping in view all the relevant aspects. Accordingly the Government had to examine and decide the number of posts to be placed in these scales of pay and a final decision was taken in the year 1987 and promotions were to be made as per normal procedure. Therefore the Government issued Office Memo that the appointments to the extent of number of posts should be made with effect from 1.4.87. The Full Bench having noted that the offices belonging to both wings do the same type of work, concluded that the principle of equal pay and equal work is fully

applicable in the case of the personnel belonging to the Accounts wing. The Full Bench interpreted the recommendations of the Pay Commission as to mean that both the wings would not only get the revised scales of pay but they would also get from the same date. It ultimately held that there is no apparent reason to give different dates of implementation to the members of the Accounts wing and that the Office Memo dated 12.6.87 is violative of Article 14 of the Constitution of India and it accordingly confirmed the view taken by the Bangalore Bench.

It may not be necessary to refer to various decisions of this Court on the scope of Article 14 particularly on the question of discrimination. Suffice if we refer to few of them which are cited quite often. It is well-settled that equality before the law means that among equals the law should be equal and should be equally administered and that like should be treated alike. However, the principle does not take away from the State the power of classifying persons for legitimate purposes. In Ameerunisa Begum and Ors. v. Mahboob Begum and Ors. (1953) S.C.R. 404 it was held thus:

"A Legislature which has to deal with diverse problems arising out of an infinite variety of human relations must, of necessity have the power of making special laws to attain particular objects; and for that purpose it must have large powers of selection or classification of persons and things upon which such laws are to operate."

In State of West Bengal v. Anwar Ali Sarkar (1952) S.C.R. 284, it was held thus:

"The classification must not be arbitrary but must be rational, that is to say, it must not only be based on some qualities or characteristics which are to be found in all the persons grouped together and not in others who are left out but those qualities or characteristics must have a reasonable relation to the object of the legislation. In order to pass the test, two conditions must be fulfilled, namely, (1) that the classification must be founded on an intelligible differentia which distinguishes those that are grouped together from others and (2) that that differentia must have a rational relation to the object sought to be achieved by the Act. The differentia which is the basis of classification and the object of the Act are distinct things and what is necessary is that there must be a nexus between them."

In E.P.Royappa v. State of Tamil Nadu & Anr., (1974) 2 S.C.R.349

Msr. Maneka Gandhi v. Union of India and Another (1978) 1 S.C.C.

248 and Ramana Dayaram Shetty v.

International Airport Authority of India and Others (1979) 3

S.C.C.489 this Court has held that Article 14 strikes at the arbitrariness in State action and ensures fairness and equality of treatment. In D.S.Nakara and Others v. Union of India (1983) 1 S.C.C.305 the above three decisions are referred to and the ratio laid down is as under:

"Thus the fundamental principle is that Article 14 forbids class legislation but permits reasonable classification for the purpose of legislation which classification must satisfy the twin tests of classification being founded on an intelligible differentia which distinguishes persons or things that are grouped together from those that are left out of the group and that differentia must have a rational nexus to the object sought to be achieved by the statute in question."

In the instant case the question is whether there was apparent reason to give different

dates of implementation of the recommendations of the Pay Commission in respect of the members of the Accounts wing and whether such an implementation offends Articles 14 and 16 in any manner? It is not in dispute that after the report of the Pay Commission the Government considered the matter and accepted the substantial part of the recommendations and gave effect to the revised scales of pay with effect from 1.1.86. It is clearly indicated in the report that in regard to recommendations in other matters the Government will have to take specific decisions to give effect to them from a suitable date keeping in view all the relevant aspects including the administrative and accounting work. The second part of the recommendations relates to treatment of scales of pay of Rs.1400-2000 and Rs. 2000-3200 as functional grades requiring promotion as per normal procedure and also the number of posts to be placed in these scales of pay. These recommendations clearly fall in the category of other recommendations and the Pay Commission itself has indicated that in respect of such recommendations the Government will have to take specific decisions to give effect from a suitable date. The Government, therefore, had to take the decision in respect of number of posts to be placed in these scales of pay. In this context it is relevant to refer to paragraph 4 of the Office Memo dated 12.5.87. It reads as under:

"4) The question regarding number of posts to be placed in the higher scales of pay has been under the consideration of the Government and it has now been decided that the ratio of number of posts in higher and lower scales in the Organised Accounts cadres as well as in Accounts wing of the

IA & AD may be as follows:-

i)Section Officer(SG)	Rs.2000-6-2300-EB-75-3200	80%
ii)Section Officer	Rs.1640-50-2600-EB-75-2900	20%
iii)Senior Accountant	Rs.1400-40-1600-50-2300-EB- 60-2600	80%
iv)Junior Accountant	Rs.1200-30-1560-EB-40-2040	20%

The designations in different Organised Accounts cadres may be different. In such cases also the pay structure on these lines may be decided."

The Government have to necessarily frame rules for appointment to these functional grades and the Government decided that those who have passed the Graduate examination and who have completed three years as Section Officer could be placed in the category of the persons entitled to the scale of pay of Rs.2000-3200 and the same post was redesignated as Assistant Accounts Officer which post was not there previously. A Circular dated 17.8.87 makes this aspect clear. It can be seen that the category of officers who have to be placed in the functional grade had to be decided by the Government and accordingly the Government took the decision in the year 1987. Therefore it is not correct to say that these officers who were subsequently placed in the functional grade belong to the same group who were entitled to the respective scales in their own right on 1.1.86 itself. It must be borne in mind that in order to enable the identification of posts and fitment of proper persons against them the Government had to take a decision. We have already noted that the recommendations of the Pay Commission deal with parity of scales of pay of the staff in I.A. & A.D. and other Accounts organisations after holding that Audit and Accounts wings functions are complementary. But the Pay Commission also pointed out that the posts in the scales of pay of Rs.1400-2000 and Rs.2000-3200 should be treated as functional

grades requiring promotion as per normal procedure and it was left to the Government to decide about the number of posts to be placed in these scales. Paragraph 4 of the Office Memo dated 12.6.87 deals with the later part of the recommendations and clearly provides for the identification of the posts carrying somewhat higher responsibilities and duties and for an exercise to be undertaken for fitting the senior and suitable persons against these posts. The Government after due consideration decided the issue. The Circular dated 17.8.87 clearly shows that some of the posts are identified as belonging to the higher functional grade and accordingly issued instructions in conformity with its Office Memo dated 12.6.87 and accordingly they were given the benefit with effect from 1.4.87.

One of the submissions of the learned counsel for the respondents is that the persons allocated to the Accounts wing, who possessed similar qualifications before and after entry into the Department, were performing duties of same nature, as those allocated to the Audit wing, and that being so, allowing them lower scales of pay than those allowed to the Audit wing was violative of Articles 14 and 16 of the Constitution. It is true that all of them before restructuring belonged to one Department. But that by itself cannot be a ground for attracting Articles 14 and 16 of the Constitution. As already mentioned the new posts have to be identified as indicated by the Pay Commission and thereafter the implementation of the recommendations in respect of higher scales can be done. The Full Bench as well as the Bangalore Bench of CMT have not correctly interpreted the scope

Shri M. Venkateswar Reddy  
Registrar

XXXXXXXXXXXXXX  
XXXXXXXXXXXXXX

Dated 24 July, 1992.

File of A.Nos. 1327 to 1332/86(T)

To

The Registrar (Judicial),  
Supreme Court of India,  
New Delhi.

Sub: CIVIL APPEAL NOS. 772 to 777, 1085 to 1090,  
535 to 540, 705 to 725, 945 to 974, 1043 to  
1063, 1024 to 1042, 733 to 738, 739 to 747  
726 to 732, 997 to 999, 3117, 1064 to 1084,  
1000 to 1023, 975 to 996 of 1989, 3623 to  
3625, 3698 to 3704, 3705 to 3714 of 1988  
and 3678 of 1989.

The Accountant General (Accounts),  
Bangalore & 3 Ors. etc.etc.

Appellants

Versus

Mr. Nanjunda Swamy & 5 Ors. etc.etc. ... Respondents.

Sir,

I am directed to refer to your letter  
D.Os. 4293-98/88 etc. dated 29.5.92 with which certified  
copies each of the decree dated 4.2.92 of the Supreme  
Court in the above mentioned appeals were forwarded to  
this Registry and to say that the same is hereby acknowledged.

The original record in Civil Appeal Nos. 535 to 540/89  
3117/89 and 3678/89 pertaining to which this Registry's  
files O.A. Nos. 39 to 44/88 Smt. V. Chandra and 5 Others Vs.  
A.G.A & E and Others, O.A. 949/88 R.K. Kumar Vs. AGA&E and

issued through D.C.P.  
Register 24/7/92

...2/-

XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX

Others and O.A.85/89 - P.G.Jagdeeshwara Rao and Others  
Vs. AGAME and Others respectively <sup>Recd</sup> sent by this Registry  
may please be returned as early as possible.

Yours faithfully,

*O/C R*  
(N.RAMAMURTHY)  
for DEPUTY REGISTRAR (J).

Copy with a copy of the letter under reply with a copy  
each of the certified copy of the decree dated 4.2.92  
of the Supreme Court for the relevant files namely  
O.A.Nos.

<u>O.A.Nos.</u>	<u>C.A.Nos.</u>
1. 1327 - 32/86	772-777/89
2. 28-33/88	1085-1090/89
3. 39-44/88 ✓	535-540/89
4. 436-456/88	705-725/89
5. 315-344/88	945-974/89
6. 526-546/88	1043-1063/89
7. 548-566/88	1024-1042/89
8. 632-637/88	733-738/89
9. 638-646/88	739-747/89
10. 647-653/88	726-732/89
11. 769-771/88	997-999/89
12. 949/88	3117/89
13. 283-303/88	1064-1084/89
14. 121-132/88 & R.A.29-40/88	1000-1023/89
15. 218-239/88	975-996/89
16. 4-6/88	3623-3625/88
17. 625-631/88	3698-3704/88
18. 253-262/88	3705-3714/88
19. 85/89	3678/89

for record.

*O/C R*  
(N.RAMAMURTHY)  
for DEPUTY REGISTRAR (J).

of NO. 184 / J-II / 92

10.6

Recd. With RPL No. 2905  
Ref. No. V. K. Shewarkar  
D. Nos. 4293-98/88 etc.  
SUPREME COURT OF INDIA  
NEW DELHI.

Dated this the 29<sup>th</sup> May, 1992.

~~From: The Registrar (Judicial),  
Supreme Court of India,  
New Delhi.~~

~~To: The Registrar,  
Central Administrative Tribunal,  
Bangalore Bench,  
Bangalore.~~

CIVIL APPEAL NOS. 772 to 777, 1085 to 1090,  
535 to 540, 705 to 725, 945 to 974, 1043 to  
1063, 1024 to 1042, 733 to 738, 739 to 747,  
726 to 732, 997 to 999, 3117, 1064 to 1084,  
1000 to 1023, 975 to 996 of 1989, 3623 to  
3625, 3698 to 3704, 3705 to 3714 of 1988  
and 3678 of 1989.

~~The Account General (Accounts),  
Bangalore & 3 Ors. etc.etc.~~

..Appellants.

Versus

~~Mr. Nanjunda Swamy & 5 Ors. etc.etc.~~

..Respondents.

Sir,

In continuation of this Registry's letter of even number dated the 12th/17th February, 1992, I am directed to transmit herewith for necessary action a certified copy each of the Decree dated the 4th February, 1992 of the Supreme Court in the said appeals.

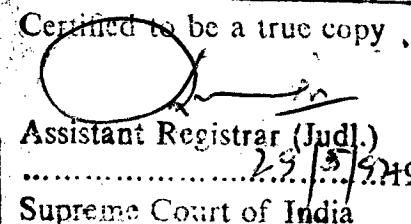
The Original Record in Civil Appeal Nos. 535 to 540 of 1989, 3117 of 1989 and 3678 of 1989 will follow.

Please acknowledge receipt.

Yours faithfully,

for Registrar (Judicial).

383916



IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 8.535 TO 540 OF 1989.

(Appeal by special leave from the Judgment and Order dated the 25th January, 1988 of the Central Administrative Tribunal, Bangalore Bench, Bangalore in C.A. Nos. 39 to 44 of 1988).

1. The Accountant General,  
(Accounts and Entitlements)  
Karnataka, Bangalore.
2. The Comptroller and Auditor  
General of India, No. 10,  
Bahadur Shah Zafar Marg,  
New Delhi.
3. The Government of India,  
by its Secretary,  
Ministry of Finance,  
Department of Expenditure,  
New Delhi.

..Appellants.

Versus

1. Smt. V. Chandra
2. Sri M. Narasimhamurthy
3. Sri H. A. Ananth
4. Smt. Usha Selvam
5. Smt. P. Vasantha Kumari
6. Smt. V. Nalini Murthy.

All working in the Office of the  
Accountant-General (A&E),  
Karnataka,  
Bangalore.

..Respondents.

4th February, 1992.

CORAM:

HON'BLE MR. JUSTICE LALIT MOHAN SHARMA  
HON'BLE MR. JUSTICE K.JAYACHANDRA REDDY

For the Appellants: Mr.K.T.S.Tulsi, Additional Solicitor  
General of India,  
Mr.N.N.Goswamy, Senior Advocate,  
(M/s.A.Subba Rao, C.V.S.Rao and  
P.Parmeswaran, Advocates with them).

The Appeal<sup>s</sup> above-mentioned along with other connected  
matters being called on for hearing before this Court on the  
11th, 12th, 13th and 17th days of December, 1991, UPON  
perusing the record and hearing counsel for the Appellants  
herein, the Court took time to consider its Judgment  
and the appeals being called on for Judgment on the 4th day  
of February, 1992, THIS COURT DOTH in allowing the appeal<sup>s</sup>

ORDER:

1. THAT the Judgment and Order dated the 25th January, 1988  
of the Central Administrative Tribunal, Bangalore Bench,  
Bangalore in O.A.Nos.39 to 44 of 1988  
be and is hereby set aside and O.A.Nos.39 to 44 of 1988  
filed by the respondents herein before  
the aforesaid Central Administrative Tribunal be and are  
hereby dismissed;
2. THAT there shall be no order as to costs of these  
appeal<sup>s</sup> in this Court.

: 3 :

AND THIS COURT DOTH FURTHER ORDER that this ORDER be punctually observed and carried into execution by all concerned;

WITNESS the Hon'ble Shri Madhukar Hiralal Kania, Chief Justice of India, at the Supreme Court, New Delhi, dated this the 4th day of February, 1992.

*sd/*  
(J.K.RAWAL)  
ADDITIONAL REGISTRAR.  
*RD*

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO 3,535 TO 540 OF 1989.

The Accountant General,  
(Accounts and Entitlements)  
Karnataka, Bangalore and  
2 Ors. ..Appellants.

Versus

Smt. V. Chandra & 5 Ors. ..Respondents.

CENTRAL ADMINISTRATIVE TRIBUNAL,  
BANGALORE BENCH, BANGALORE.

O.A. Nos. 39 to 44 of 1988.

DECREE ALLOWING THE APPEAL<sup>S</sup> WITH  
NO ORDER AS TO COSTS.

Dated this the 4th day of February, 1992.

SEALED IN MY PRESENCE  
2/2/92

Mr. P. Parmeswaran,  
Advocate on record for the Appellants.

All communications should  
be addressed to the Registrar,  
Supreme Court, by designation,  
NOT by name.  
Telegraphic address :-  
"SUPREMECO"

D. No. 4222-27/89/Sec. IV A.

Recd by Post as R.L.No.712

**SUPREME COURT  
INDIA**

Dated New Delhi, the 20th July 1992.

From: The Assistant Registrar,  
Supreme Court of India,  
New Delhi.

To: The Registrar,  
Central Administrative Tribunal,  
Bangalore Bench, 2nd Floor,  
BDA Commercial Complex, Indira Nagar,  
Bangalore-560 038.

CIVIL APPEAL NOS. 535 TO 540 OF 1989,  
3117 OF 1989 AND 3678 OF 1989.

The Accountant General (Accounts and  
Entitlements) Karnataka, Bangalore & 2 Ors. ..Appellants.

Versus

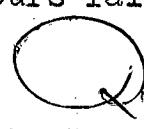
Smt. V. Chandra & 5 Ors. etc.etc. ..Respondents.

Sir,

In continuation of this Registry's letter of even number dated the 20th May, 1992, I am directed to transmit herewith the Original Record relating to the matter, forwarded to this Court under your letter Nos. O.A. No. 39 to 44/88(F), F.949/88(F) and O.A. No. 85/89 dated the 16th October, 1990, 15th February, 1990 and 11th May, 1990 as per the lists attached herewith.

Please acknowledge receipt.

Yours faithfully,

  
ASSISTANT REGISTRAR.

DETAILS OF ORIGINAL RECORDS:-

CIVIL APPEAL NO. 535 TO 540 OF 1989:-

Records of OA Nos. 39 to 44/88(F) in

file A and notice and acknowledgements

containing 'C' file are enclosed with an Index Sheet.

CIVIL APPEAL NO. 3117 OF 1989:-

Records of A.No. 949/88(F) contained in File A&B and notices etc. contained in 'C' file are enclosed with an Index Sheet.

CIVIL APPEAL NO. 3678 OF 1989:- Records of OA No. 85/89(F) in File 'A' and Memo contained in 'C' File are enclosed with an Index Sheet.

XXXXXXXXXXXXXX  
XXXXXXXXXXXXXX

Dated 21 August, 1992

File of O.A.Nos.39-44/88(F)

To

The Assistant Registrar,  
Supreme Court of India,  
New Delhi.

CIVIL APPEAL NOS.535 TO 540 OF 1989,  
3117 OF 1989 AND 3678 OF 1989.

The Accountant General (Accounts  
and Entitlements) Karnataka,  
Bangalore & 2 Ors. ... Appellants.

Versus

Smt. V. Chandra & 5 Ors. etc. etc. ... Respondents.

Sir,

I am directed to refer to your letter  
D.Nos.4222-27/89/Sec.IV.A. dated 20th July, 1992  
on the above subject and to acknowledge herewith  
with 'Thanks' the receipt of the original records  
of this Registry in the relevant original applica-  
-tions which you had enclosed with your letter.

Yours faithfully,

O/C  
(N.RAMAMURTHY)  
DEPUTY REGISTRAR(J).

Copy to copy with a letter and a reply to files of

AMK 1. O.A.949/88(F)  
2. O.A.85/89

O/C  
(N.RAMAMURTHY)  
DEPUTY REGISTRAR(J).

Sri V.  
H. B. Mohan Rao (Des. Register)

21/8/92

Letter issued through despatch Register on 21-08-92

21-8-92