

CENTRAL ADMINISTRATIVE TRIBUNAL
JAIPUR BENCH, JAIPUR

14

ORDERS OF THE BENCH


Date of Order: 01.05.2012

OA No. 10/2012

Mr. Amit Mathur, counsel for applicant(s).
Mr. R.B. Mathur, counsel for respondents.

Heard learned counsel for the parties.

O.A. is disposed of by a separate order on the
separate sheets for the reasons recorded therein.


(JUSTICE K.S. RATHORE)
MEMBER (J)

Kumawat

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL,
JAIPUR BENCH

Jaipur, this the 1st day of May, 2012

CORAM:

HON'BLE MR. JUSTICE K.S.RATHORE, MEMBER (JUDL.)

ORIGINAL APPLICATION No.669/2011

1. Kailash Meena s/o L.C.Meena, aged around 40 years r/o 153, Income Tax Colony, Jaipur, presently working in the Income Tax Department, Jaipur
2. Mayur Kumar s/o R.K.Chaudhary, age around 27 years r/o G-19, Siddharth Nagar, Nand Puri, Jaipur, presently working in the Income Tax Department, Jaipur
3. Uttam Baniwal s/o Lal Chand Baniwal, age around 40 years r/o D-37, Amritpuri, Ghat Gate, Jaipur, presently working in the Income Tax Department, Jaipur
4. Raj Kumar Baniwal s/o Shri G.D.Baniwal age around 39 years r/o Shiv Shankar Colony, Behind Sophia School, Jaipur, presently working in the Income Tax Department, Jaipur
5. Mahesh Atal s/o Late Shri L.N.Atal age around 32 years r/o 3149, Raigron Ki Kothi, Ghat Gate, Jaipur, presently working in the Income Tax Department, Jaipur
6. Ashok Kumar Sain s/o Shri Ram Kishore Sain, age around 27 years r/o B-66, J.P. Colony, Sector-4, Vidyadhar Nagar, Jaipur presently working in the Income Tax Department, Jaipur
7. Heera Lal s/o Shri Chitar Mal, age around 32 years r/o 168, Nahari Ka Naka, Sikar House, Chandpole Bazar, Jaipur presently working in the Income Tax Department, Jaipur



8. Vasudev Sharma s/o Shri S.L.Sharma age around 27 years r/o Village Chandel Kalan, Tehsil Chaksu, Jaipur presently working in the Income Tax Department, Jaipur
9. Rahul Kumar Pareek s/o Shri Prabhu Narayan Pareek age around 25 years r/o 54, Shivaji Nagar, Shastri Nagar, Jaipur presently working in the Income Tax Department, Jaipur
10. Mahendra Singh s/o Shri Mala Ram age around 33 years r/o Dudowali, Khetri, Jhunjhunu, presently working in the Income Tax Department, Jaipur
11. Surendra Kumar Pival s/o Shri Ram Prasad age around 27 years r/o GG-29, Hasanpura, Jaipur presently working in the Income Tax Department, Jaipur
12. Mahaveer Singh s/o Kishore Singh age around 29 years r/o Kathmana, Malpura, Tonk presently working in the Income Tax Department, Jaipur
13. Nihal Chand Sharma s/o Shri Radehy Shyam age around 32 years r/o 36, Sitaram Puri, Amber Road, Jaipur presently working in the Income Tax Department, Jaipur
14. Chandra Shekhar Sharma s/o N.K.Sharma age around 41 years r/o C-234, Mahesh Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
15. Dinesh Chand s/o Lal Chand age around 28 years r/o P.No.1, Girdhar Vihar, Ajmer Road, Jaipur, presently working in the Income Tax Department, Jaipur
16. Avon Meena s/o N.L.Meena, age around 30 years r/o Khajalpur, Chaksu, Jaipur, presently working in the Income Tax Department, Jaipur
17. Yogendra Kumar Sharma s/o Shri R.P. Sharma age around 24 years r/o 53B4, Kailashpuri, Amber Road, Jaipur, presently working in the Income Tax Department, Jaipur
18. Ramesh Saini s/o Shri B.L.Saini age around 25 years r/o 3/330, Malviya Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
19. Tarun Jain s/o Shri V.K.Jain age around 21 years r/o 60A Panchwati Colony, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur

20. Ashok Kumar Saini s/o late Shri J.P. Saini age around 25 years r/o Opp. Manish School, Harmada, Jaipur presently working in the Income Tax Department, Jaipur
21. Bajrang Lal Meena s/o Shri H.P. Meena age around 33 years r/o F-36, Mahesh Marg, Jaipur presently working in the Income Tax Department, Jaipur
22. Deepak Sain s/o Shri Ishwar Lal Sain age around 23 years r/o 155, Trivani Nagar, Parli Meena, Jaipur presently working in the Income Tax Department, Jaipur
23. Rakesh Kumar Dixit s/o late Shri O.M. Dixit age around 37 years r/o Ward No.22, Madhuvan Colony, Bandikui, Dausa presently working in the Income Tax Department, Jaipur
24. Amit Prasad Sain s/o Shri Rajendra Prasad Sain age around 27 years r/o B-24, Sonath Vihar, Karni Palace Raod, Vaishali Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
25. Pradeep Saini s/o Shri Mahendra Saini age around 25 years r/o 36, Bhagat Vatika, Civil Lines, Jaipur presently working in the Income Tax Department, Jaipur
26. Krishna Agarwal d/o Late M.P. Modi age around 39 years r/o 710, Lashkari Bhawan, Sangneri Gate, Jaipur presently working in the Income Tax Department, Jaipur
27. Praveen Jarwal s/o B.S. Jarwal age around 30 years r/o 132, Avadhpuri II, Mahesh Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
28. Vishnu Pareek s/o Shri Ram Babu Pareek, age around 23 years r/o 58, Printer Nagar, Sita Bari, Tonk Road, Jaipur presently working in the Income Tax Department, Jaipur
29. Dilip Kumar Sharma s/o Shri Lakhmi Kant Sharma age around 31 years r/o 283/29, Dayanad Nagar, Baijee Ki Kothi, Jhalana, Jaipur, presently working in the Income Tax Department, Jaipur
30. Pankaj Kumar s/o Devendra Kumar age around 23 years r/o 210, Shubham Vihar, Agra Road, Jaipur presently working in the Income Tax Department, Jaipur
31. Neeraj Kumar s/o Shri Om Prakash age around 25 years r/o 60, Hari Marg, Tonk Road, Jaipur presently working in the Income Tax Department, Jaipur



32. Surendra Pal s/o Shri Munna Lal age around 26 years r/o 1/19, Top Khana Ka Rasta, Indra Bazar, Jaipur presently working in the Income Tax Department, Jaipur
33. Suresh Kumar s/o Shri N.L.Verma age around 37 years r/o E-265-C, Lal Kothi Yojna, Jaipur presently working in the Income Tax Department, Jaipur
34. Rahul Bairwa s/o Shri M.L. Bairwa, age around 25 years r/o 204-A, Bhagwati Nagar, Kartarpura, Jaipur presently working in the Income Tax Department, Jaipur
35. Arjun Lal Verma s/o Shri Gopi Ram age around 26 years r/o Village and Post Sirsi, ward No.12, Jaipur presently working in the Income Tax Department, Jaipur
36. Rakesh Kumar Sharma s/o Shri N.L. Sharma age around 25 years r/o Village Badi Ki Dhani, Muhana, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
37. Mahaveer Singh Gehlot s/o Shri R.C.S.Gehlot age around 33 years r/o village Pokarsakabas, Sirsali, Chomu, Jaipur presently working in the Income Tax Department, Jaipur
38. Jyoti Nama (Rajoriya) d/o R.L. Rajoriya age around 30 years r/o P.No.13, Ranjeet Nagar, Dadabari Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
39. Hajari Lal Sharma s/o S.L.Sharma age around 24 years r/o Village and Post Neemla, Tehsil Rajgarh, Alwar, presently working in the Income Tax Department, Jaipur
40. Kapil Kumar Sharma s/o Shri A.B.Sharma age around 31 years r/o D-277, Prem Nagar, Jhotwara, Jaipur presently working in the Income Tax Department, Jaipur
41. Sachin Kumar Sharma s/o Late R.C.Sharma age around 29 years r/o A-239, Madhav Nagar, Opp. Durgapura, Jaipur presently working in the Income Tax Department, Jaipur
42. Wasim Akram s/o Shri Shakil Ahemad age around 23 years r/o D-60, Jalupura, Shastri Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
43. Irshad Ali s/o Shri Shokat Ali, age around 25 years r/o A-154, Sector-8, Vidyadhar Nagar, Jaipur, presently working in the Income Tax Department, Jaipur

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44. Shailandra Gujarati s/o Shri Rajendra Gujarati age around 35 years r/o 19/220, Gandhi Nagar, Jaipur presently working in the Income Tax Department, Jaipur
45. Shriram Gujrati s/o Shri Ram Ray Gujrati age around 23 years r/o village Sanwalia, Chaksu, Jaipur presently working in the Income Tax Department, Jaipur
46. Surya Prakash s/o Sh. Om Prakash age around 25 years r/o 35-36, Subhash Marg, C-Scheme, Jaipur, presently working in the Income Tax Department, Jaipur
47. Jatin Rajoriya s/o Shri Ranjan Rajoriya age around 25 years r/o 4180, Nahargarh Road, Jaipur presently working in the Income Tax Department, Jaipur
48. Kedar Mal Burdak s/o Shri G.R.Burdak age around 33 years r/o Junsiya, P.O.Etawa, Jaipur presently working in the Income Tax Department, Jaipur
49. Manoj Kumar s/o R.K.Chaudhary age around 31 years r/o 13/278, Malviya Nagar, Jaipur presently working in the Income Tax Department, Jaipur
50. Murlidhar s/o Shri Ram Lal age around 25 years r/o F-278, Lal Kothi Scheme, Jaipur presently working in the Income Tax Department, Jaipur
51. Mahaveer Das Bairagi s/o Shri K.D.Bairagi age around 32 years r/o 9, Krishnapuri, Near Model Town, Jagatpura Road, Jaipur, presently working in the Income Tax Department, Jaipur
52. Surendra Godiwal s/o Ramesh Godiwal, age around 25 years r/o C-112, Sector-9, Pratap Nagar, Jaipur presently working in the Income Tax Department, Jaipur
53. Ram Datt Dixit s/o Shri Shiv Datt Dixit age around 31 years r/o Vatika, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
54. Devendra Singh Jadu s/o Shri Madan Singh age around 34 years r/o B-5, Govind Nagar (East), Amber Road, Jaipur presently working in the Income Tax Department, Jaipur
55. Subhash Chand Sharma s/o Shri R.P.Sharma age around 39 years r/o Brampuri Ki Gali, Jaipur presently working in the Income Tax Department, Jaipur



56. Suresh Kumar s/o Shri Shohan Singh age around 27 years r/o 38, Shiv Nagar, Ghat Gate, Jaipur presently working in the Income Tax Department, Jaipur
57. Amar Singh s/o Shri Chunni Lal age around 27 years r/o 38, Shiv Shankar Colony, Behind Sophia School, Jaipur presently working in the Income Tax Department, Jaipur
58. Narpat Singh s/o Ashok Singh age around 27 years r/o 11/118, I.T. Colony, Jaipur, presently working in the Income Tax Department, Jaipur
59. Satya Narayan Sharma s/o Late Shri R.P.Sharma age around 27 years r/o 11, Govind Nagar, Agra Road, Jaipur presently working in the Income Tax Department, Jaipur
60. Tinku Golecha s/o late Shri Bal Chand age around 27 years r/o 6, Nahari Ka Naka, Chand Pole Bazar, Jaipur presently working in the Income Tax Department, Jaipur
61. Ajay Kumar Mahur s/o Shri Shyam Lal age around 39 years r/o A-6, Shiv Nagar, Ghat Gate, Jaipur presently working in the Income Tax Department, Jaipur
62. Rajendra Kumar Nakwal s/o Shri Nath Ram Nakwal age around 25 years r/o 407, Purani Basti, Jaipur presently working in the Income Tax Department, Jaipur
63. Yogesh Sain s/o Shri Ram Lal Sain, age around 29 years r/o 1364, Pasharav Nath Nagar, Near Cheel Gari Restaurant, Sanganer, Jaipur, presently working in Income Tax Department, Jaipur
64. Dushyant Sain s/o Shri Ram Lal Sain, age around 32 years, r/o 1364, Pashrav Nath Nagar, Near Cheel Gadi Restaurant, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
65. Raj Singh s/o Shri Laxman Singh age around 44 years r/o 4 Ch 35, Shastri Nagar, Jaipur presently working in the Income Tax Department, Jaipur
66. Vinod Bihari Sharma s/o Madan Mohan Sharma age around 34 years r/o P.No.131, Mahesh Nagar, Jaipur presently working in the Income Tax Department, Jaipur
67. Gyan Chand Phulwaria s/o Ram Dhan Phulwaria age around 25 years r/o 205-A, Sri Kalyan nagar Phatak,



Kartarpura, Jaipur presently working in the Income Tax Department, Jaipur

68. Navin Gupta s/o Shri J.P Gupta age around 24 years r/o A-168, Tara Nagar, Jhotwara, Jaipur, presently working in the Income Tax Department, Jaipur
69. Kushal Chand Kadela s/o Shri Nemi Chand, age around 25 years r/o 814, Shivaji Nagar, Jaipur presently working in the Income Tax Department, Jaipur
70. Shankar Lal s/o Prabhāti Lal age around 30 years r/o Village post Nangalladi, Via Jahota, Jaipur, presently working in the Income Tax Department, Jaipur
71. Om Prakash s/o Shri Ganga Ram age around 31 years r/o B-144, Rai Colony, Hasanpura-C, Jaipur presently working in the Income Tax Department, Jaipur
72. Vedpal Singh s/o Bhagwan Singh age around 25 years r/o A-272, Vidyadhar Nagar, Jaipur presently working in the Income Tax Department, Jaipur
73. Rajendra Kumar s/o Shri Ram Lal age around 40 years r/o S-5, Ganpati Nagar, Jaipur presently working in the Income Tax Department, Jaipur
74. Uttam Kumar s/o late Shri Kishan Lal age around 32 years r/o 542, Ajmeri Gate, Indra Bazar, Jaipur presently working in the Income Tax Department, Jaipur
75. Om Prakash Morya s/o Shri Arjun Lal age around 33 years r/o Nangal Rajawatan, Dausa presently working in the Income Tax Department, Jaipur
76. Surendra Parmar s/o Shri Ghanshyam Parmar age around 32 years r/o 42, Shiv Nagar, Ghat Gate, Jaipur presently working in the Income Tax Department, Jaipur
77. Vikas Sharma s/o Shri Babu Lal Sharma, age around 24 years r/o A-4, Deepak Colony, Shopur, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
78. Ravi Sharma s/o Shri Gopal Lal Sharma age around 23 years r/o 11, Govind Nagar, Agra Road, Jaipur presently working in the Income Tax Department, Jaipur



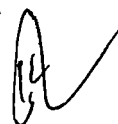
79. Lal Chand Biloniya s/o Shri Dhanna Lal age around 29 years r/o 74 Kalyan Nagar, Rampura Road, Sanganer, Jaipur, presently working in the Income Tax Department, Jaipur
80. Rupesh Verma s/o Shri Dilip Singh Verma, age around 25 years r/o 4/116, Malviya Nagar, Jaipur presently working in the Income Tax Department, Jaipur
81. Rohit Naruka s/o Shri Rajendra Singh Naruka age around 21 years r/o 750-751, Sanjay Nagar, DCM, Ajmer Road, Jaipur presently working in the Income Tax Department, Jaipur
82. Prashant Saxena s/o G.P.Saxena, age around 26 years r/o Saxena Sadan, Nahargarh Road, Jaipur presently working in the Income Tax Department, Jaipur
83. Naveen Kumar Verma s/o Jai Raaj Verma age around 24 years r/o 419, Kamla Nehru Nagar, Jaipur presently working in the Income Tax Department, Jaipur
84. Kanahiya Lal Sharma s/o Prahalad Rai age around 26 years r/o 249, Mohalla Purohitan, Amber, Jaipur presently working in the Income Tax Department, Jaipur
85. Umesh Sharma s/o Purushottam Sharma age around 30 years r/o 2B73, Behind P&T quarter, Vishwakarma Colony, Jaipur presently working in the Income Tax Department, Jaipur
86. Sudhir Kumar s/o Lakshmi Narain Gaurav age around 33 years r/o 44, Janakpuri I, Imli Phatak, Jaipur presently working in the Income Tax Department, Jaipur

... Applicants

(By Advocate: Shri Amit Mathur)

Versus

1. Union of India through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi.



3. The Chief Commissioner of Income Tax, N.C.R. Building, Statue Circle, Jaipur
4. The Commissioner of Income Tax (I), Income Tax Department, NCR Building, Statue Circle, Jaipur
5. The Commissioner of Income Tax (II), Income Tax Department, NCR Building, Statue Circle, Jaipur
6. The Commissioner of Income Tax (III), Income Tax Department, NCR Building, Statue Circle, Jaipur
7. The Commissioner of Income Tax (Audit), Income Tax Department, NCR Building Statue Circle, Jaipur
8. The Commissioner of Income Tax (TDS), Income Tax Department, NCR Building, Statue Circle, Jaipur
9. The Raj Manpower through its Proprietor, E-385, 818, Banshi Path, Rani Sati Marg, Ajmer Road, Jaipur
10. M/s Symbiosis Management Consultants, through its Proprietor, 79/375, Near V.T. Road, Mansarovar, Jaipur
11. M/s A.C. Baxi & Co. (P) Ltd. C-103, Lal Kothi Scheme, Jaipur

... Respondents

(By Advocate : Shri R.B.Mathur)

ORIGINAL APPLICATION No.06/2012

1. Jaipal s/o Dayal age around 37 years r/o Lal Khan, Akh Pura, Alwar, presently working in the Income Tax Department, Alwar.
2. Rakesh Kumar s/o Madan Lal Verma, age around 32 years r/o Thana Rajaji, Rajgarh, Alwar presently working in the Income Tax Department, Alwar.
3. Prakash Chand s/o Late Shri Ram Ji Lal age around 39 years r/o Teej Ki Swarg road, Alwar, presently working in the Income Tax Department, Alwar.



4. Jagdish Grovar s/o Devkinandan Grovar age around 48 years r/o 88, Scheme 10A, Vivek Vihar, Alwar, presently working in the Income Tax Department, Alwar.
5. Chinku s/o Madan Lal r/o Lal Khan, age around 27 years Lal Khan, Akhpura, Alwar, presently working in the Income Tax Department, Alwar.
6. Daulat Ram s/o Jamani Ram age around 39 years r/o Lal Kwaja Road, Alwar, presently working in the Income Tax Department, Alwar.
7. Vidhyanand Singh s/o Ram Bhawan Singh age around 42 years r/o Vivekanand Circle, Pushpa Colony, Alwar, presently working in the Income Tax Department, Alwar.
8. Bhag Chand Bairwa s/o late D.R.Bairwa age around 35 years r/o Badla, Thana, Rajgarh, Alwar, presently working in the Income Tax Department, Alwar.
9. Dheeraj Kumar Somvanshi s/o K.L.Somvanshi age around 35 years r/o 60 Feet Road, Near Jain Mandir, Alwar presently working in the Income Tax Department, Alwar.
10. Pradeep Singh s/o Kishan Singh age around 30 years r/o 77, Vivek Vihar, Alwar presently working in the Income Tax Department, Alwar.
11. Pradeep Kumar s/o Bhai Lal ji age around 29 years r/o 60 Feet road, Near Imanuel School, Alwar presently working in the Income Tax Department, Alwar.
12. Ajay Kumar s/o Devi Lal, aged around 35 years r/o Hajudi Mohalla, near More Gate, Alwar presently working in the Income Tax Department, Alwar.
13. Hement Meena s/o Shri Ram Meena age around 21 years r/o Naya Bas, Opposite Meena Dharamshala, Alwar presently working in the Income Tax Department, Alwar.
14. Pradeep Kumar Sharma s/o P.P.Sharma, age around 39 years r/o Naya Bass, Handpump Ki Gali, Alwar, presently working in the Income Tax Department, Alwar.
15. Sub Khan s/o Rustam Khan, aged around 29 years r/o Parwada, Ramgarh, Mubarikpur, Alwar presently working in the Income Tax Department, Alwar.



16. Man Mohan Sharma s/o K.C.Sharma, aged around 35 years r/o 1/485, Kala Kuan Housing Board, Alwar, presently working in the Income Tax Department, Alwar.
17. Ramjilal Balai s/o Raghu Nath Prasad Balai aged around 37 years r/o Kunda, Rajgarh, Alwar, presently working in the Income Tax Department, Alwar.

... Applicants

(By Advocate: Shri Amit Mathur)

Versus

1. Union of India through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. Chairman, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.
3. Chief Commissioner of Income Tax, N.C.R. Building, Statue Circle, Jaipur
4. Commissioner of Income Tax, Department of Income Tax, Alwar

... Respondents

(By Advocate : Shri R.B.Mathur)

ORIGINAL APPLICATION No. 7/2012

1. Ramesh Chand Saini s/o Buddha Ram Saini, aged around 35, r/o C-17, Maruti Colony, Dausa, presently working in the Income Tax Department, Dausa.
2. Vijay Kumar s/o Ratan Harizan, aged around 29 years, r/o Khatikon Ka Mohalla, Ambedkar Circle, Dausa presently working in the Income Tax Department, Dausa.
3. Mukesh Kumar Sharma s/o Shri M.C.Sharma, age around 30 years, r/o Basant Bihar Colony, Gupteshwar Road, Dausa presently working in the Income Tax Department, Dausa.

... Applicants



(By Advocate: Shri Amit Mathur)

Versus

1. Union of India through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. Chairman, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.
3. Chief Commissioner of Income Tax, N.C.R. Building, Statue Circle, Jaipur
4. Commissioner of Income Tax, Department of Income Tax, Alwar

... Respondents

(By Advocate : Shri R.B.Mathur)

ORIGINAL APPLICATION No.08/2012

1. Manish Sharma s/o Shri P.N.Sharma, aged around 29 years, r/o Arjun Niwas, Behind Town Hall, Alwar, presently working in the Income Tax Department, Alwar.
2. Sapana Khandelwal d/o G.P.Khandelwal aged around 23, r/o 15/108, Malan Ki Gali, Alwar presently working in the Income Tax Department, Alwar.
3. Anjani Bharati d/o Vijay Kumar , age around 24 years r/o Jattis Garden, Church Road, Alwar presently working in the Income Tax Department, Alwar.
4. Jagdish Gurjar s/o K.C.Gurjar aged around 35, r/o Delhi Darwaza near Khas School, Alwar presently working in the Income Tax Department, Alwar.
5. Naresh Saini s/o J.P.Saini age around 35, r/o 126, Scheme No.4, Alwar, presently working in the Income Tax Department, Alwar.



6. Pradeep Kumar s/o Hari Singh age around 33, r/o Molawas, Post Jalawas, Mundawar, Alwar presently working in the Income Tax Department, Alwar.

... Applicants

(By Advocate: Shri Amit Mathur)

Versus

1. Union of India through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. Chairman, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.
3. Chief Commissioner of Income Tax, N.C.R. Building, Statue Circle, Jaipur
4. Commissioner of Income Tax, Department of Income Tax, Alwar

... Respondents

(By Advocate : Shri R.B.Mathur)

ORIGINAL APPLICATION No.09/2012

1. Kailash Meena s/o L.C.Meena, aged around 40 years r/o 153, Income Tax Colony, Jaipur, presently working in the Income Tax Department, Jaipur
2. Mayur Kumar s/o R.K.Chaudhary, age around 27 years r/o G-19, Siddharth Nagar, Nand Puri, Jaipur, presently working in the Income Tax Department, Jaipur
3. Uttam Baniwal s/o Lal Chand Baniwal, age around 40 years r/o D-37, Amritpuri, Ghat Gate, Jaipur, presently working in the Income Tax Department, Jaipur
4. Raj Kumar Baniwal s/o Shri G.D.Baniwal age around 39 years r/o Shiv Shankar Colony, Behind Sophia School, Jaipur, presently working in the Income Tax Department, Jaipur



5. Mahesh Atal s/o Late Shri L.N.Atal age around 32 years r/o 3149, Raigran Ki Kothi, Ghat Gate, Jaipur, presently working in the Income Tax Department, Jaipur
6. Ashok Kumar Sain s/o Shri Ram Kishore Sain, age around 27 years r/o B-66, J.P. Colony, Sector-4, Vidyadhar Nagar, Jaipur presently working in the Income Tax Department, Jaipur
7. Heera Lal s/o Shri Chitar Mal, age around 32 years r/o 168, Nahari Ka Naka, Sikar House, Chandpole Bazar, Jaipur presently working in the Income Tax Department, Jaipur
8. Vasudev Sharma s/o Shri S.L.Sharma age around 27 years r/o Village Chandel Kalan, Tehsil Chaksu, Jaipur presently working in the Income Tax Department, Jaipur
9. Rahul Kumar Pareek s/o Shri Prabhu Narayan Pareek age around 25 years r/o 54, Shivaji Nagar, Shastri Nagar, Jaipur presently working in the Income Tax Department, Jaipur
10. Mahendra Singh s/o Shri Mala Ram age around 33 years r/o Dudowali, Khetri, Jhunjhunu, presently working in the Income Tax Department, Jaipur
11. Surendra Kumar Pival s/o Shri Ram Prasad age around 27 years r/o GG-29, Hasanpura, Jaipur presently working in the Income Tax Department, Jaipur
12. Mahaveer Singh s/o Kishore Singh age around 29 years r/o Kathmana, Malpura, Tonk presently working in the Income Tax Department, Jaipur
13. Nihal Chand Sharma s/o Shri Radhey Shyam age around 32 years r/o 36, Sitaram Puri, Amber Road, Jaipur presently working in the Income Tax Department, Jaipur
14. Chandra Shekhar Sharma s/o N.K.Sharma age around 41 years r/o C-234, Mahesh Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
15. Dinesh Chand s/o Lal Chand age around 28 years r/o P.No.1, Girdhar Vihar, Ajmer Road, Jaipur, presently working in the Income Tax Department, Jaipur
16. Avon Meena s/o N.L.Meena, age around 30 years r/o Khajalpur, Chaksu, Jaipur, presently working in the Income Tax Department, Jaipur



17. Yogendra Kumar Sharma s/o Shri R.P. Sharma age around 24 years r/o 53B4, Kailashpuri, Amber Road, Jaipur, presently working in the Income Tax Department, Jaipur
18. Ramesh Saini s/o Shri B.L.Saini age around 25 years r/o 3/330, Malviya Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
19. Tarun Jain s/o Shri V.K.Jain age around 21 years r/o 60A Panchwati Colony, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
20. Ashok Kumar Saini s/o late Shri J.P. Saini age around 25 years r/o Opp. Manish School, Harmada, Jaipur presently working in the Income Tax Department, Jaipur
21. Bajrang Lal Meena s/o Shri H.P. Meena age around 33 years r/o F-36, Mahesh Marg, Jaipur presently working in the Income Tax Department, Jaipur
22. Deepak Sain s/o Shri Ishwar Lal Sain age around 23 years r/o 155, Trivani Nagar, Parli Meena, Jaipur presently working in the Income Tax Department, Jaipur
23. Rakesh Kumar Dixit s/o late Shri O.M. Dixit age around 37 years r/o Ward No.22, Madhuvan Colony, Bandikui, Dausa presently working in the Income Tax Department, Jaipur
24. Amit Prasad Sain s/o Shri Rajendra Prasad Sain age around 27 years r/o B-24, Sonath Vihar, Karni Palace Road, Vaishali Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
25. Pradeep Saini s/o Shri Mahendra Saini age around 25 years r/o 36, Bhagat Vatika, Civil Lines, Jaipur presently working in the Income Tax Department, Jaipur
26. Krishna Agarwal d/o Late M.P. Modi age around 39 years r/o 710, Lashkari Bhawahn, Sanganeri Gate, Jaipur presently working in the Income Tax Department, Jaipur
27. Praveen Jarwal s/o B.S.Jarwal age around 30 years r/o 132, Avadhपुरी II, Mahesh Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
28. Vishnu Pareek s/o Shri Ram Babu Pareek, age around 23 years r/o 58, Printer Nagar, Sita Bari, Tonk Road, Jaipur presently working in the Income Tax Department, Jaipur

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29. Dilip Kumar Sharma s/o Shri Lakhmi Kant Sharma age around 31 years r/o 283/29, Dayanad Nagar, Baijee Ki Kothi, Jhalana, Jaipur presently working in the Income Tax Department, Jaipur
30. Pankaj Kumar s/o Devendra Kumar age around 23 years r/o 210, Shubham Vihar, Agra Road, Jaipur presently working in the Income Tax Department, Jaipur
31. Neeraj Kumar s/o Shri Om Prakash age around 25 years r/o 60, Hari Marg, Tonk Road, Jaipur presently working in the Income Tax Department, Jaipur
32. Surendra Pal s/o Shri Munna Lal age around 26 years r/o 1/19, Top Khana Ka Rasta, Indra Bazar, Jaipur presently working in the Income Tax Department, Jaipur
33. Suresh Kumar s/o Shri N.L.Verma age around 37 years r/o E-265-C, Lal Kothi Yojna, Jaipur presently working in the Income Tax Department, Jaipur
34. Rahul Bairwa s/o Shri M.L. Bairwa, age around 25 years r/o 204-A, Bhagwati Nagar, Kartarpura, Jaipur presently working in the Income Tax Department, Jaipur
35. Arjun Lal Verma s/o Shri Gopi Ram age around 26 years r/o Village and Post Sirsi, ward No.12, Jaipur presently working in the Income Tax Department, Jaipur
36. Rakesh Kumar Sharma s/o Shri N.L. Sharma age around 25 years r/o Village Badi Ki Dhani, Muhana, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
37. Mahaveer Singh Gehlot s/o Shri R.C.S.Gehlot age around 33 years r/o village Pokarsakabas, Sirsali, Chomu, Jaipur presently working in the Income Tax Department, Jaipur
38. Jyoti Nama (Rajoriya) d/o R.L. Rajoriya age around 30 years r/o P.No.13, Ranjeet Nagar, Dadabari Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
39. Hajari Lal Sharma s/o S.L.Sharma age around 24 years r/o Village and Post Neemla, Tehsil Rajgarh, Alwar, presently working in the Income Tax Department, Jaipur



40. Kapil Kumar Sharma s/o Shri A.B.Sharma age around 31 years r/o D-277, Prem Nagar, Jhotwara, Jaipur presently working in the Income Tax Department, Jaipur
41. Sachin Kumar Sharma s/o Late R.C.Sharma age around 29 years r/o A-239, Madhav Nagar, Opp. Durgapura, Jaipur presently working in the Income Tax Department, Jaipur
42. Wasim Akram s/o Shri Shakil Ahemad age around 23 years r/o D-60, Kalupura, Shastri Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
43. Irshad Ali s/o Shri Shokat Ali, age around 25 years r/o A-154, Sector-8, Vidyadhar Nagar, Jaipur, presently working in the Income Tax Department, Jaipur
44. Shailandra Gujarati s/o Shri Rajendra Gujarati age around 35 years r/o 19/220, Gandhi Nagar, Jaipur presently working in the Income Tax Department, Jaipur
45. Shriram Chauhary s/o Shri Ram Ray Chaudhary age around 23 years r/o village Sanwalia, Chaksu, Jaipur presently working in the Income Tax Department, Jaipur
46. Surya Prakash s/o Sh. Om Prakash age around 25 years r/o 35-36, Subhash Marg, C-Scheme, Jaipur, presently working in the Income Tax Department, Jaipur
47. Jatin Rajoriya s/o Shri Ranjan Rajoriya age around 25 years r/o 4180, Nahargarh Road, Jaipur presently working in the Income Tax Department, Jaipur
48. Kedar Mal Burdak s/o Shri G.R.Burdak age around 33 years r/o Junsia, P.O.Etawa, Jaipur presently working in the Income Tax Department, Jaipur
49. Manoj Kumar s/o R.K.Chaudhary r/o age around 31 years 13/278, Malviya Nagar, Jaipur presently working in the Income Tax Department, Jaipur
50. Murlidhar s/o Shri Ram Lal age around 25 years r/o F-278, Lal Kothi Scheme, Jaipur presently working in the Income Tax Department, Jaipur
51. Mahaveer Das Bairagi s/o Shri K.D.Bairagi age around 32 years r/o 9, Krishnapuri, Near Model Town, Jagatpura Road, Jaipur, presently working in the Income Tax Department, Jaipur



52. Surendra Godiwal s/o Ramesh Godiwal, age around 25 years r/o C-112, Sector-9, Pratap Nagar, Jaipur presently working in the Income Tax Department, Jaipur
53. Ram Datt Dixit s/o Shri Shiv Datt Dixit age around 31 years r/o Vatika, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
54. Devendra Singh Jadu s/o Shri Madan Singh age around 34 years r/o B-5, Govind Nagar (East), Amber Road, Jaipur presently working in the Income Tax Department, Jaipur
55. Subhash Chand Sharma s/o Shri R.P.Sharma age around 39 years r/o Brampuri Ki Gali, Jaipur presently working in the Income Tax Department, Jaipur
56. Suresh Kumar s/o Shri Shohan Singh age around 27 years r/o 38, Shiv Nagar, Ghat Gate, Jaipur presently working in the Income Tax Department, Jaipur
57. Amar Singh s/o Shri Chunni Lal age around 41 years r/o 38, Shiv Shankar Colony, Behind Sophia School, Jaipur presently working in the Income Tax Department, Jaipur
58. Narpat Singh s/o Ashok Singh age around 27 years r/o II/118, I.T. Colony, Jaipur, presently working in the Income Tax Department, Jaipur
59. Satya Narayan Sharma s/o Late Shri R.P.Sharma age around 35 years r/o 11, Govind Nagar, Agra Road, Jaipur presently working in the Income Tax Department, Jaipur
60. Tinku Golecha s/o late Shri Bal Chand age around 27 years r/o 6, Nahari Ka Naka, Chand Pole Bazar, Jaipur presently working in the Income Tax Department, Jaipur
61. Ajay Kumar Mahur s/o Shri Shyam Lal age around 39 years r/o A-6, Shiv Nagar, Ghat Gate, Jaipur presently working in the Income Tax Department, Jaipur
62. Rajendra Kumar Nakwal s/o Shri Nath Ram Nakwal age around 25 years r/o 407, Purani Basti, Jaipur presently working in the Income Tax Department, Jaipur
63. Yogesh Sain s/o Shri Ram Lal Sain, age around 29 years r/o 1364, Pasharav Nath Nagar, Near Cheel Gari Restaurant, Sanganer, Jaipur, presently working in Income Tax Department, Jaipur



64. Dushyant Sain s/o Shri Ram Lal Sain, age around 32 years, r/o 1364, Pashrav Nath Nagar, Near Cheel Gadi Restaurant, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
65. Raj Singh s/o Shri Laxman Singh age around 44 years r/o 4 Ch 35, Shastri Nagar, Jaipur presently working in the Income Tax Department, Jaipur
66. Vinod Bihari Sharma s/o Madan Mohan Sharma age around 34 years r/o P.No.131, Mahesh Nagar, Jaipur presently working in the Income Tax Department, Jaipur
67. Gyan Chand Phulwaria s/o Ram Dhan Phulwaria age around 25 years r/o 205-A, Sri Kalyan nagar Phatak, Kartarpura, Jaipur presently working in the Income Tax Department, Jaipur
68. Navin Gupta s/o Shri J.P Gupta age around 24 years r/o A-168, Tara Nagar, Jhotwara, Jaipur, presently working in the Income Tax Department, Jaipur
69. Kushal Chand Kadela s/o Shri Nemi chand, age around 25 years r/o 814, Shivaji Nagar, Jaipur presently working in the Income Tax Department, Jaipur
70. Shankar Lal s/o Prabhati Lal age around 30 years r/o Village post Nangalladi, Via Jahota, Jaipur, presently working in the Income Tax Department, Jaipur
71. Om Prakash s/o Shri Ganga Ram age around 31 years r/o B-144, Rai Colony, Hasanpura-C, Jaipur presently working in the Income Tax Department, Jaipur
72. Vedpal Singh s/o Bhagwan Singh age around 25 years r/o A-272, Vidyadhar Nagar, Jaipur presently working in the Income Tax Department, Jaipur
73. Rajendra Kumar s/o Shri Ram Lal age around 40 years r/o S-5, Ganpati Nagar, Jaipur presently working in the Income Tax Department, Jaipur
74. Uttam Kumar s/o late Shri Kishan Lal age around 32 years r/o 542, Ajmeri Gate, Indra Bazar, Jaipur presently working in the Income Tax Department, Jaipur



75. Om Prakash Morya s/o Shri Arjun Lal age around 33 years r/o Nangal Rajawatan, Dausa presently working in the Income Tax Department, Jaipur
76. Surendra Parmar s/o Shri Ghanshyam Parmar age around 32 years r/o 42, Shiv Nagar, Ghat Gate, Jaipur presently working in the Income Tax Department, Jaipur
77. Vikas Sharma s/o Shri Babu Lal Sharma, age around 24 years r/o A-4, Deepak Colony, Shopur, Sanganer, Jaipur presently working in the Income Tax Department, Jaipur
78. Ravi Sharma s/o Shri Gopal Lal Sharma age around 23 years r/o 11, Govind Nagar, Agra Road, Jaipur presently working in the Income Tax Department, Jaipur
79. Lal Chand Biloniya s/o Shri Dhanna Lal age around 29 years r/o 74 Kalyan Nagar, Rampura Road, Sanganer, Jaipur, presently working in the Income Tax Department, Jaipur
80. Rupesh Verma s/o Shri Dilip Singh Verma, age around 25 years r/o 4/116, Malviya Nagar, Jaipur presently working in the Income Tax Department, Jaipur
81. Rohit Naruka s/o Shri Rajendra Singh Naruka age around 21 years r/o 750-751, Sanjay Nagar, DCM, Ajmer Road, Jaipur presently working in the Income Tax Department, Jaipur
82. Prashant Saxena s/o G.P.Saxena, age around 26 years r/o Saxena Sadan, Nahargarh Road, Jaipur presently working in the Income Tax Department, Jaipur
83. Naveen Kumar Verma s/o Jai Raaj Verma age around 24 years r/o 419, Kamla Nehru Nagar, Jaipur presently working in the Income Tax Department, Jaipur
84. Kanahiya Lal Sharma s/o Prahalad Rai age around 26 years r/o 249, Mohalla Purohitan, Amber, Jaipur presently working in the Income Tax Department, Jaipur
85. Umesh Sharma s/o Purushottam Sharma age around 30 years r/o 2B73, Behind P&T quarter, Vishwakarma Colony, Jaipur presently working in the Income Tax Department, Jaipur



86. Sudhir Kumar s/o Lakshmi Narain Gaurav age around 33 years r/o 44, Janajpuri I, Imli Phatak, Jaipur presently working in the Income Tax Department, Jaipur

... Applicants

(By Advocate: Shri Amit Mathur)

Versus

1. Union of India through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi.
3. The Chief Commissioner of Income Tax, N.C.R. Building, Statue Circle, Jaipur

... Respondents

(By Advocate : Shri R.B.Mathur)

ORIGINAL APPLICATION No.10/2012

1. Chaggan Lal Malhotra s/o Ram Ji Lal, aged around 37, r/o A-15, Heeda Ki Mori, Jaipur, presently working in the Income Tax Department, Jaipur
2. Vipin Goswami s/o Vasu Dev age around 35 years, r/o J-109, shivaji Nagar, Asok Chok, Jaipur presently working in the Income Tax Department, Jaipur
3. Paramanand Gotwal s/o Shri Shiv Ram Gotwal age around 37 years, r/o Ward No. 10, Bunkaron Ka Mohalla, Chomu, Jaipur, presently working in the Income Tax Department, Jaipur
4. Rakesh Sarasar s/o Shri M.D. Sarasar age around 37 years r/o New Mount Road, Kabir Marg, Jaipur, presently working in the Income Tax Department, Jaipur



5. Kalyan Sahai Meena s/o Ladu Ram Meena, age around 34 years r/o Sajan Pur, Post Dudli, Bassi, Jaipur presently working in the Income Tax Department, Jaipur
6. Ghewar Ram Chaudhary s/o Shri Bhura Ram Chaudhary, age around 38 years, r/o A-39, AG Colony, Jaipur presently working in the Income Tax Department, Jaipur

... Applicants

(By Advocate: Shri Amit Mathur)

Versus

1. Union of India through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. Chairman, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.
3. Chief Commissioner of Income Tax, N.C.R. Building, Statue Circle, Jaipur

... Respondents

(By Advocate: Shri R.B.Mathur)

ORDER (ORAL)

Since similar question of law and facts is involved in these OAs, as such, they are being disposed of by this common order.

2. Facts of OA No.669/2011, Kailash Meena and others vs. Union of India and others, are taken as leading case.
3. Brief facts of the case are that all the applicants are working in the Income Tax Department and posted at Jaipur. They are

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working in the capacity of Date Entry Operator/Computer Operator, Class IV Employees/Watchman or the Office Boy.

4. The applicants are aggrieved as the official respondents are engaging the services of the private respondents, who are placement agencies, for performing the work which the applicants are performing from the last many years. It is stated on behalf of the applicants that the official respondents in no manner can engage the employees from different channels and they can only be replaced with the employees of permanent nature. It is also stated that as per the law laid down by the Hon'ble Supreme Court, casual/daily wages/temporary employees can only be replaced by the permanent employees.

5. All the applicants are aggrieved from the same cause of action and they are similarly situated, therefore, they preferred the OAs jointly.

6. The applicants are working in different capacities and are being paid the amount fixed by the Department, which has been revised from time to time. The learned counsel appearing for the applicants submitted that till date all the applicants are working in direct control and supervision of the Income Tax Department, but the official respondents in November 2011 have initiated process for engaging the placement agencies to perform the work which the

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applicants are performing for last many years. For this purpose, a letter was written by the office of Chief Commissioner of Income Tax on 1.11.2011 (Ann.A/3). As per this communication, a Committee has been constituted by the Chief Commissioner of Income Tax, Jaipur for identifying the service provider for outsourcing the services of Data Entry Operator, Typist, Cleaner and Security Personnel. In pursuant to this, a list was finalized and communication was sent to the agencies for tender for outsourcing of Peon/Cleaning Staff, Attendants, Data Entry Operators and Typists.

7. It is further stated that the Committee so constituted, comprising six members, has finalized the bid vide Note Sheet dated 28.11.2011, which suggests that the bid of the concerned agency was around Rs. 350/- per head whereas pay of the employees has been revised and lowered down to Rs. 164/-. It is contended on behalf of the applicants that the applicants are willing to work even on lower rate whereas the Department is ready to pay much higher rates to the service provider which shows that the official respondents want to give benefit to the concerned agency. The Committee finalized the matter and tabled the report wherein it was decided to outsource the work to M/s Raj Manpower.

8. Earlier also, some of the applicants preferred OA No.549/2011 before this Tribunal and the same was disposed of vide order dated 22.11.2011 with liberty to the applicants to file representation before

the respondents and till disposal of the representation so filed, the respondents were directed not to change the status of the applicants. Liberty was also given to the applicants to file substantive OA, if any prejudicial order is passed against them.

9. Pursuant to the direction, the applicants submitted representations but the same is pending consideration and without waiting for disposal of the representations, the applicants preferred the substantive OA.

10. It is also contended that applicants have rendered minimum 4 years in the office of the respondents and many of them have completed the services of more than ten years. Looking to this fact, there is no reason to outsource the work of Data Entry Operator, Typist, Cleaning Staff, Chaukidar, as these works are of regular nature and working of the applicants from so many years establishes that not the work of regular nature is available, but also the applicants are performing the work with the utmost satisfaction of the respondent department. For illustration, referred that the work of Data Entry Operator/Computer Typist is not such a nature which can be outsourced and which can be performed by a Contractor without having supervision/control of the Department, but without looking to this aspect, the respondents have outsourced the services to the placement agencies in a mechanical manner.



11. Further, all the applicants are skilled employees and as they are working for the last many years in the office of respondents, they are well acquainted with the work of the Department. The work which they are performing needs understanding of working pattern and system of the Department. Since the applicants are working with the Department for many years, there is no justification to engage the services of the placement agency and if the services are provided by the placement agencies, then the Department will have no control over the work to be performed by the employees of the placement agency.

12. It is also submitted that on account of filing of earlier OA in which direction was issued to the respondents to consider their representation, the respondents have started using the services of placement agencies and forcing the applicants to join duties through Contractor. This act of the respondents will cause disengagement of the applicants from the Department and in future the applicants will be debarred from consideration for regularization and also from the benefit of various circulars and policies framed for the purpose of protecting the interest of the applicants.

13. Aggrieved and dis-satisfied with the action of the respondent Department to enter into agreement/contract between the firm and the Department, the applicants have filed this OA claiming following reliefs:-



“(i) That the original application made by the applicants may kindly be allowed and the policy of the respondents to engage the employees through contractor firm may kindly be quashed and set-aside. The work which the applicants are performing from last many years, the same may be allowed to be performed by the applicants without using the services of placement agencies.

(ii) The process initiated by the respondents for engaging the placement agencies and further the agreement between the placement agency and the official respondents may kindly be quashed and set-aside.

(iii) The official respondents may be directed to allow the applicants performing duty in the office of Income Tax Department in direct supervision and control of the respondent department without using the services of the service provider/placement agency.

(iv) That the respondents may be directed not to use the service of placement agencies for performing the work of regular nature in future also.

(v) Any other order or direction which deem fit and proper in the facts and circumstances of the case may also be passed in favour of the applicant.

(vi) Cost of this original application also may be awarded in favour of the applicant.

14. The applicants in OA no.669/2011 have also filed a separate OA No. 9/2012 by which they have claimed the following reliefs:-

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“(i) the impugned order Annexure-A dated 30.12.2011 may kindly be quash and set-aside. Reasons given in communication dated 29.12.2011 may further be deprecated. The directions may kindly be issued to the respondents to allow the applicants continue in their office and the applicants may be allowed to perform duty in direct control and supervision of the respondents as they were working prior to 30.12.2011.

(ii) Any other order or relief which this Hon'ble Tribunal deems just and proper may kindly be passed in favour of the applicant.

(iii) Cost of the Original application be awarded in favour of the humble applicant.”

15. The action of the respondents is challenged by the applicants on the ground that it is illegal, arbitrary, unjust and unlawful. The applicants are working in the respondent Department from last many years and the work of regular nature is available in the Department and they have been performing the work upto the satisfaction of the respondents, in such eventuality, action of the respondents to outsource the work is per-se illegal. Further challenged on the ground that action of the respondents is contrary to the provisions of Contract Labour (Regulation and Abolition) Act, 1970 as the very purpose of this Act was to abolish the contract labour system and, as such, the action is contrary to the spirit of law, but the respondents instead of abolishing the system have decided



to engage the employees through Contractor and that too without any cogent reason.

16. The applicants also challenged action of the respondents to outsource the work to the placement agencies on the ground that it is without inviting any tender or without issuing any notification in this regard and there is no provision in the working of the Government to receive the services without issuing any notification or contract.

17. The learned counsel appearing for the applicants submits that the work has been allotted on higher rates than the rates on which the applicants are performing the work, only for the purpose to take away the rights of the applicants. The applicants are entitled for certain benefits such as grant of temporary status and consideration of their case for regularization after completion of minimum years of service. Further, the applicants were entitled for fixation of pay/wages in pursuance to the office memorandum issued by the Department of Personnel and Training in the year 1988 which has been issued in view of the ratio decided by the Hon'ble Supreme Court in the case of Surinder Singh vs. Union of India and ors. reported in AIR 1986 SC 584.

18. The learned counsel appearing for the applicants also relied upon Rule 178 of General Financial Rules regarding

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outsourcing of services which provides that a Ministry or Department may outsource certain services in the interest of economy and efficiency and it may prescribe detailed instructions and procedures for this purpose, without, however, contravening the basic guidelines.

19. In support of his submissions, the learned counsel appearing for the applicants referred the judgments rendered by the Hon'ble Supreme Court in the case of Hindustan Machine Tools and Ors. vs. M.Rangareddy and ors., reported in AIR 2000 SC 3287 decided on 29.9.2000; State of Karnataka and ors. vs. M.L. Kesari and Ors., reported in 2011 (1) MPHT 478 (SC); State of U.P. and Anr. vs. Synthetics and Chemicals Ltd. and Anr. reported in JT 1991 (3) SC 268; U.P. State Electricity Board vs. Pooran Chandra Pandey and ors. reported in JT 2007 (12) SC 179 and the judgment rendered by the Hon'ble Rajasthan High Court, Jaipur Bench in S.B. Civil Writ Petition No. 12490/2010 on 5.1.2011 in the case of Harshad Singh Naruka and anr. vs. State of Rajasthan and Anr.

20. On the contrary, the learned counsel appearing for the respondents after referring the relief claimed by the applicants submits that the principal relief i) and ii) as claimed by the applicants clearly demonstrate that the same cannot be granted as the matter does not fall within the ambit of service matter as defined under Section 3(q) of the Administrative Tribunals Act. The

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matter with regard to issuance of NIT or outsourcing is purely a contractual matter with regard to the contract or agreement between the Department and the Contractor which can not be challenged before this Tribunal as there is no jurisdiction, power and authority of this Tribunal laid down under Section 14 of the Administrative Tribunals Act. After referring the provisions of Section 14 of the Administrative Tribunals Act and definition of service matters, the respondents have submitted that the applicants cannot file OAs before this Tribunal and the same deserves to be dismissed as not maintainable in view of decision in the case of Union of India vs. Chhote Lal, reported in AIR 1999 SC 376.

21. Further submitted that as per the settled proposition of law, daily wager or casual employee or contract worker does not have any right over the post, or cannot claim any continuance or regularization. The applicants have not submitted any appointment letter or any documents to show that they were appointed against sanctioned posts or any regular selection procedure was adopted for their appointment. In fact, all employees are daily wager and were given payment from office expenses on daily basis and no salary was even paid to them.

22. The learned counsel appearing for the respondents also submits that in view of the mandate given by the Hon'ble Supreme Court in the case of Secretary, State of Karnataka and Ors. vs. Uma

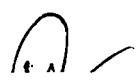
Devi and Ors. reported in 2006 (4) SCC 1 all the applicant were considered for regularization as per the scheme framed by the DOPT but none of them were found suitable as per the mandate given in the case of Uma Devi. Further submitted that the said scheme was not ongoing scheme but was one time scheme, as such, the applicants cannot claim benefit at par with the workmen having temporary status. The said scheme was applicable in the year 1993 and it is not an on-going scheme. Now they cannot claim temporary status and regularization as held by the Hon'ble Supreme Court in catena of judgments. The applicants at present have no lien with the Income Tax Department as they were not appointees by regular process and presently they are working through the Contractor. Any such dispute regarding Contractor and the applicants as well as terms of contract can only be agitated under the Contract Labour (Regulation and Abolition) Act, 1970 as held by the Hon'ble Supreme Court in the case reported in AIR 2006 SC 3229.

23. Learned counsel Mr. Mathur appearing for the respondents also submits that the contract for providing service has given effect to and the applicants have taken benefit of such contract, in such circumstances, the applicants cannot assail awarding of contract and they have waived their right to challenge such contract.



24. Further, in view of CBDT's DO letter dated 4.7. 2011 and DOPT OM dated 7.6.1988, the respondents have rightly decided to outsource the services of cleaning, housekeeping, data entry etc. through service provider/contractor (Ann.R1/1 and R1/2). It is further submitted that in similar matters, the daily wage workers working in the office of DGIT (Inv.), Jaipur approached this Tribunal by way of filing OA No.27/2010 and similar other OAs against outsourcing of services through Contractor, however, this Tribunal did not grant any relief vide its order dated 18.3.2010 (Ann.R-1/3). Further, in the light of directions of the Hon'ble High Court passed in Writ Petition filed by casual workers/daily wagers, who have assailed the order of the Tribunal dated 18.3.2010, there is no proposal to replace the existing daily wage workers with any other temporary/casual workers. If they wish to continue to work through the Contractor/Service Provider for the services of the Department and if the work is available, they are allowed to continue.

25. Mr. R.B.Mathur also submits that in view of OM dated 12.9.2008, the wages of casual labourers with temporary status were to be given based on pay scales of Group 'D' employees as recommended by 6th Central Pay Commission. Vide office order dated 12.11.2008 the pay of the daily wager was revised to Rs. 222/- based on the pay scales as recommended by the 6th Central Pay Commission and further increased to Rs. 292/- to give effect to increase in DA vide office order dated 18.10.2010. This increase of pay



from Rs. 164/- to Rs. 292/- was based on wrong understanding of OM dated 12.9.2008 as it was only applicable for Casual Labourers who have been conferred with temporary status as per 'Casual Labourers (Grant of Temporary Status and Regularization) Scheme of Govt. of India, 1993. This scheme was applicable to casual labourers who were in employment as on 1.9.1993 and who had rendered continuous service of at least one year which means that they must have been engaged for the period of at least 240 days. As none of the applicants had completed one year regular service as on 1.9.1993, temporary status was not conferred on the applicants. Therefore, the OM dated 12.9.2008 was not applicable in the case of the applicants. Further a communication dated 25.3.2011 has been received from Principal CCA, CBDT, New Delhi through ZAO, CBDT, Jaipur stating that:-

"As regard payment to casual labourers at the revised rates as per 6th CPC's recommendations, it is stated that rates are applicable only in the case of Casual labourers who have been conferred with Temporary Status and are not applicable in respect of casual labourers without Temporary Status."

Therefore, the wages were reduced to Rs. 164/- vide office letter dated 31.5.2011 and having taken a sympathetic view, the Department has not made any recovery for the period for which excess wages were granted to the applicants.

26. In support of his submissions, the learned counsel appearing for the respondents placed reliance on the judgment rendered by the Hon'ble Supreme Court in the case of Ambika Prasad Mishra vs. State of U.P. and Ors., reported in MANU SC/0581/1980; Steel Authority of India Ltd. vs. Union of India and Ors., reported in AIR 2006 SC 3229; Official Liquidator vs. Dayanand and Ors., reported in (2008) 10 SCC 1; Indian Drugs and Pharmaceuticals Ltd. vs. Workmen, Indian Drugs and Pharmaceuticals Ltd., reported in (2007) 1 SCC 408; M/s Bhanwar Lal Brij Gopal and etc. etc. vs. State of Rajasthan and others, reported in AIR 1983 Rajasthan 104 and the order passed by this Tribunal in OA No.27/2010, Kamal Kumar Soni vs. Union of India and ors. and other similar matters decided on 18.3.2010.

27. The respondents have also submitted report of the Committee constituted for consideration of regularization of the daily wagers for perusal of this Tribunal.

28. I have heard the rival submissions of the respective parties and carefully perused the material available on record as well as the relevant rules and the judgments relied upon by the parties.

29. I have dealt with the preliminary objections raised by the official respondents regarding maintainability of these OAs. The respondents submit that the controversy involved in these OAs

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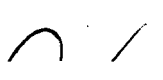
cannot be said to be a service matter as defined in Section 3(q) of the Administrative Tribunals Act, which is reproduced as under:-

"3(q) "service matters", in relation to a person, means all matters relating to the conditions of his service in connection with the affairs of the Union or of any State or of any local or other authority within the territory of India or under the control of the Government of India, or, as the case may be, of any corporation (or society) owned or controlled by the Government, as respects-

- (i) remuneration (including allowances), pension and other retirement benefits;
- (ii) tenure including confirmation, seniority, promotion, reversion, premature retirement and superannuation;
- (iii) leave of any kind;
- (iv) disciplinary matters; or
- (v) any other matter whatsoever"

This Tribunal in OA No.27/2010 in the case of Kamal Kumar Saini and other similar matters, has already dealt with this issue, wherein this Tribunal observed as under:-

"8. Before parting with the matter, it may be observed that as per the stand taken by the respondents, the contract has become effective w.e.f. 1.2.2010 and no grievance has been made before this Tribunal that any of the applicant has been disengaged by the contractor or the contractor is paying less wages than being paid to them immediately before commencement of the contract. Thus, the applicants have not been put to any disadvantageous position as



yet except that instead of taking work from the applicant by the department, the same is being taken by the departmental through contract service. As already noticed above, whether such a contract could have been executed or the department had a valid licence and whether the engagement of contract is mere camouflage or whether provisions of Contract Labour (Regulation and Abolition) Act, 1970 has been violated in engaging the services of the casual labour through the contractor are the matters which are to be agitated before the appropriate forum and not before this Tribunal as held by the Hon'ble High Court of Andhra Pradesh in Writ Petition No.14715 of 2005 decided on 3.6.2008 relevant portion of which has been reproduced in the earlier part of this judgment."

In view of above, it is evident that this Tribunal has already held that whether such a contract could have been executed or the Department had a valid license and whether the engagement of contract is mere camouflage or whether provisions of Contract Labour (Regulation and Abolition) Act, 1970 have been violated in engaging the service of casual labour through the contractor are the matters which are to be agitated before the appropriate forum and not before this Tribunal as per the ratio decided by the Andhra Pradesh High Court on 3.6.2008.

30. The learned counsel appearing for the official respondents heavily relied upon the order dated 22.1.2011 passed in OA No.121/2010 by the CAT-Jodhpur Bench in the case of Jeevan Singh

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Gehlot and others vs. Union of India and ors. wherein the CAT-Jodhpur Bench has taken contrary view than the view taken by the CAT-Jaipur Bench. The respondents have stated that the judgment rendered by the CAT-Jaipur Bench in the case of Kamal Kumar Soni was submitted for perusal of the Jodhpur Bench and from perusal of judgment passed by the CAT-Jodhpur Bench it reveals that the judgment dated 18.3.2010 was referred but no reason whatsoever has been stated in the order of the Jodhpur Bench as to why the CAT-Jodhpur Bench is not in agreement with the order passed by the Jaipur Bench and taken view observing as under:-

"9. Therefore, having subjected the applicants and taken work from them for a long period of time even if I have to assume that no legitimate expectation on continued employment could be availed of by the applicants, no Welfare State can at the first place transgress from the applicants whatever right which would have been avoidable to the applicant with substitution of a private contractor whether it be for cleaning or for some other work on daily wage basis especially as engaging them directly would have retained more control on the functional personnel then can be extracted from a private contractor. In Uma Devi's case (supra) a view was taken that it is not for a State to substitute one set of temporary employees with another set of temporary employees. The contractor cannot be expected nor is there any provision in the advertisement which will indicate that the Contractor could have only employees of a permanent nature. Therefore, quite obviously carrying employees from a contractor and the methodology of outsourcing would be more costly than as the Government



will be Principal employer even then when not even continuing the employees as well. Even though the facts and figures have not been produced what came out during the hearing was that in Jaipur Bench decision the same contractor is engaging all the workmen besides his having supervisory staff to assist him. Therefore, the cost of the government will be irrationally high. The question then would be on what principles the respondents had taken to outsource for doing the work available with them which will not only result in denial of livelihood to the applicants but will make the outsourcing costlier. The reply of the respondents is silent on this point. If the applicants are being sacrificed whether it be in increase of efficiency or diminishment of functional commitment is not reflected in the reply. Therefore, the Court of Justice can only hold that the premises behind Annexure A-1 Advertisement is not rational and legal, it being violative of the cardinal principles of Piara Singh and Uma Devi cases. Therefore, it is declared that the respondent No.2 has no power to issue Annexure A-1 Notification and deny the livelihood of the applicant in the circumstances aforesaid.

10. In the circumstances as aforesaid, while this will not prevent the applicants being sent out on duty if the administrative necessity of keeping them is not functional and not present but they cannot be removed by another substituted employees under any guise or cover. O.A. is allowed to the limited extent as stated above. No order as to costs."

31. The learned counsel appearing for the respondents submits that the order passed by the CAT-Jodhpur Bench has been challenged before the Hon'ble Rajasthan High Court at Jodhpur



Bench in D.B. Writ Petition No.1924/2011 and Hon'ble High Court vide order dated 22.7.2011 while issuing notices to the respondents passed interim order staying operation of the judgment dated 22.2.2011 passed by the CAT-Jodhpur Bench in OA No.121/2010 whereas the judgment of CAT-Jaipur Bench in OA No.27/2010 and other similar matters in the case of Kamal Kumar Soni and others has been challenged before the Hon'ble Rajasthan High Court at Jaipur Bench by one of the applicant by filing D.B.Civil Writ Petition No.6360/2010 and the Hon'ble High Court vide order dated 17.5.2010 passed interim order as under:-

"Accordingly, we direct that even if the work is out sourced, the applicant-petitioner would be given preference for engagement for the respective work he was discharging with the respondents during the pendency of the writ. In case the respondents take a decision to engage less number of employees at any point of time then the applicant-petitioner be engaged as per his seniority. It is made clear that the applicant-petitioner would not be out for engagement only on the ground that respondents have reduced the strength of such employees at a particular place inasmuch as if there is need of employees by the respondents, preference would be given to the applicant-petitioner as per his seniority. The wages of the applicant-petitioner would not be less than what he was getting. The respondents would ensure that no deduction from the wages of the applicant-petitioner is made on account of contractor's commission as alleged by the applicant-petitioner. Learned counsel for the respondents has submitted that he will see the enforcement of the aforesaid order in the spirit it has been passed."

The application for interim relief is, accordingly, disposed of."

32. A Contempt Petition No.700/2010 was also filed pursuant to interim direction issued by the Hon'ble High Court Jaipur Bench on 17.5.2010 and the same was decided on 15.11.2010 observing as under:-

"Heard finally with the consent of the parties. This contempt petition is disposed of in terms of the following consent order:-

It is assured on behalf of the respondents that the work will be taken from the employees however they will have to receive the payment from the contractor and they will not claim direct relationship with the Income Tax Department. Joining has already been allowed as per the order passed by this Court and their functioning will be subject to the ultimate outcome of the writ application.

The contempt petition is disposed of. Notice of contempt is discharged."

33. Upon perusal of the interim order passed by the Hon'ble High Court at Jaipur Bench and the order passed in Contempt Petition dated 15.11.2010 it reveals that complete operation of the order passed by the CAT-Jaipur Bench has not been stayed and on the assurance given by the respondents observed that there will be no deduction from the wages of the applicant on account of contractor's commission and they will be allowed to continue on the same wages and work will be taken from the employees. However,



they will have to receive the payment from the contractor and they will not claim direct relationship with the Income Tax Department.

34. To ascertain the fact, as stated by the respondents in their reply as well as in oral submissions that the Committee constituted pursuant to the judgment rendered by the Hon'ble Supreme Court in the case of Uma Devi (supra) has considered the cases of the applicants, the respondents were directed to submit the report of the said Committee. Pursuant to the direction, the respondents have submitted report of the Committee constituted for regularization of daily wagers. I have perused the report dated 14.7.2010 submitted by the respondents. The Committee has thoroughly considered the case of the applicants for the purpose of regularization and after considering their cases in detail came to the conclusion that none of the applicants are entitled for recommending them for regularization in terms of the reference made to the Committee in view of the ratio decided by the Hon'ble Supreme court in the case of Uma Devi (supra). Not only this, a Review Committee was also formed for regularization of daily wagers and report of the Review Committee dated 15.12.2011 has also been placed for perusal of this Tribunal. After perusal of the report, it is found that the Review Committee has also considered the cases for regularization of daily wage workers in view of the judgment in the case of Uma Devi (supra). The said Review Committee consisting Chairman and two Members considered the aspect – i) whether they have completed



regular service of 10 years or more as on 10.4.2006 as daily wager, ii) whether their cases are covered by order of any Court of Tribunal, iii) whether they were working against sanctioned posts and iv) whether they fulfill requirements as per relevant Recruitment Rules.

The Review Committee also examined the report of the Committee on the same issue constituted on 16.4.2009. After examining the complete record, minutes etc. of the earlier Committee and considering representations received from various persons observed that none of the persons have been found eligible as per the conditions laid down in the judgment of the Supreme Court in the case of Uma Devi (supra). Upon perusal of the report of the Committee constituted for considering cases for regularization and the report of the Review Committee produced by the respondents, I find that none of the applicants were found eligible for regularization and, therefore, they are not entitled to ask for regularization in view of the judgment in Uma Devi (supra).

35. I have carefully examined the earlier order passed by this Tribunal. This Tribunal has already taken a view in the earlier OA No.27/2010 and other connected matters vide order dated 18th March, 2010 that the Tribunal is not appropriate forum to agitate the issue, which has been raised in these OAs, and the issue involved in these OAs can be agitated before the appropriate forum and not before this Tribunal following the ratio decided by the Hon'ble High Court of Andhra Pradesh in Writ Petition No.14715/2005 decided on



3.6.2008. As per the judicial courtesy and decorum to maintain judicial discipline, I have to follow the judgment rendered by this Tribunal in OA No.27/2010 dated 18.3.2010 wherein similar controversy has been decided.

36. The Hon'ble Supreme Court in a recent judgment in the case of U.P. Power Corporation Ltd. Vs. Rajesh Kumar and Ors., in Civil Appeal No.2608/2011 vide order dated 27th April, 2012 having dealt with the various grounds urged and after analyzing the reasoning of the Allahabad Bench and after referring certain decision and principles pertaining to binding precedent in para 12 observed as under:-

"We have reproduced the paragraphs from both the decisions in extenso to highlight that the Allahabad Bench was apprised about the number of matters at Lucknow filed earlier in point of time which were being part heard and the hearing was in continuum. It would have been advisable to wait for the verdict at Lucknow Bench or to bring it to the notice of the learned Chief Justice about the similar matters being instituted at both the places. The judicial courtesy and decorum warranted such discipline which was expected from the learned Judges but for the unfathomable reasons, neither of the courses were taken resource to. Similarly, the Division Bench at Lucknow erroneously treated the verdict of Allahabad Bench not to be a binding precedent on the foundation that the principles laid down by the Constitution Bench in M.Nagraj (supra) are not being appositely appreciated and correctly applied by the bench when there was reference to the said decision and number of passages


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were quoted and appreciated albeit incorrectly, the same could not have been a ground to treat the decision as *per incuriam* or not a binding precedent. Judicial discipline commands in such a situation when there is disagreement to refer the matter to a larger Bench. Instead of doing that, the Division Bench at Lucknow took the burden on themselves to decide the case."

Further, the Hon'ble Supreme Court in para 13 referred the judgment of Lala Shri Bhagwan and another v. Ram Chand and another, AIR 1965 SC 1767 and observed as under:-

"13. In this context, we may profitably quote a passage from Lala Shri bhagwan and another v. Ram Chand and another:-

18..... It is hardly necessary to emphasise that considerations of judicial propriety and decorum require that if a learned single Judge hearing a matter is inclined to take the view that the earlier decisions of the High Court, whether of a Division Bench or of a single Judge, need to be reconsidered, he should not embark upon the enquiry sting as a single Judge, but should refer the matter to a Division Bench or, in a proper case, place the relevant papers before the Chief Justice to enable him to constitute a larger Bench to examine the question. That is the proper and traditional way to deal with such matters and it is founded on healthy principles of judicial decorum and propriety. It is to be regretted that the learned single Judge departed from this traditional way in the present case and chose to examine the question himself."



Further, the Hon'ble Supreme Court further in Para 14 referred the case of Sundarjas Kanyalal Bhathija and others vs. The Collector, Thane, Maharashtra and others [AIR 1991 SC 1893] wherein while dealing with judicial discipline, the two-Judge Bench has expressed as under:-

“One must remember that pursuit of law, however, glamorous it is, has its own limitation on the Bench. In a multi-Judge Court, the Judges are bound by precedents and procedure. They could use their discretion only when there is no declared principle to be found, no rule and no authority. The judicial decorum and legal propriety demand that where a learned single Judge or a Division Bench does not agree with the decision of a Bench of co-ordinate jurisdiction, the matter shall be referred to a larger Bench. It is a subversion of judicial process not to follow this procedure.”

After referring the above, the Hon'ble Supreme Court observed that - the aforesaid pronouncements clearly lay down what is expected from the Judges when they are confronted with the decision of a Co-ordinate Bench on the same issue. Any contrary attitude, however adventurous and glorious may be, would lead to uncertainty and inconsistency. It has precisely so happened in the case at hand. There are two decisions by two Division Benches from the same High Court. We express our concern about the deviation from the judicial decorum and discipline by both the Benches and expect that in future, they shall be appositely guided by the conceptual eventuality of such discipline as laid down by this Court

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from time to time. We have said so with the fond hope that judicial enthusiasm should not be obliterate the profound responsibility that is expected from the Judges.

37. The Hon'ble Supreme Court has expressed their concern about the deviation from the judicial decorum and discipline by both the benches and expected that in future they shall be appositely guided by the conceptual eventuality of such discipline as laid down by the Supreme Court from time to time.

38. Applying the aforesaid ratio in the present case, since the judgment rendered by CAT-Jaipur Bench on 18.3.2010 in OA No.27/2010 and other similar matters was submitted before the CAT-Jodhpur Bench at the time of hearing and the same has been referred and considered by the Jodhpur Bench but not expressed any opinion as to how the Jodhpur Bench is having disagreement with the order passed by the Jaipur Bench. In such eventuality, at the most it should refer the matter to the Chairman, Central Administrative Tribunal, Principal Bench, New Delhi with regard to the disagreement with the judgment rendered by the Jaipur Bench, but without reference of the matter, has taken a different view. Since operation of the order passed by the Jodhpur Bench has been stayed, I do not want to express any opinion on the merit of the case but having followed the ratio decided by the Hon'ble Supreme Court in the case of U.P.Power Corporation (supra), regarding

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maintenance of judicial decorum and discipline, I have two options available either to agree with the view taken by this Tribunal in OA No.27/2010 or to refer the matter to the Chairman, Central Administrative Tribunal, Principal Bench. In the facts and circumstances of the present case, I am in full agreement with the view expressed by this Bench in OA No.27/2010 vide order dated 18th March, 2010.

39. Further, it is not disputed that the order passed by this Tribunal dated 18th March, 2010 has been assailed before the Division Bench of the Hon'ble High Court at Jaipur Bench and the Jaipur Bench of the High Court has passed interim order but not stayed complete operation of the order dated 18th March, 2010 and admittedly, the said Writ Petition is still pending consideration before the Hon'ble High Court. In such eventuality, the relief claimed by the applicants by way of filing these OAs to quash and set aside the policy of the respondents regarding taking the services through Contractor and to allow the applicants to perform the work which they were performing for so many years cannot be granted, since more or less same relief has also been claimed by the applicants in OA No.27/2010 and other OAs decided by this Tribunal on 18th March, 2010 and the same is pending consideration before the Hon'ble Division Bench of the High Court. In these circumstances, when the Hon'ble High Court is seized of the matter

involving similar question of facts and law, the Tribunal cannot consider the same afresh.

40. I have also perused the judgments referred to by the learned counsel appearing for the applicants as well as the judgments referred by the learned counsel appearing for the respondents. As observed hereinabove, according to me, the view earlier taken by this Tribunal in OA No.27/2010 and other similar cases is just and proper and therefore, the present OAs are required to be disposed of according to the observations made by this Tribunal vide order dated 18th March, 2010 and there is no need to consider the matter afresh. I am not satisfied with the submissions made on behalf of the applicants to consider the matter afresh on the same issue. The applicants can take all sort of submissions legal as well factual which are taken here in these OAs before the Hon'ble Division Bench of the High Court as the Writ Petition filed against the order dated 18.3.2010 passed by this Tribunal in OA No.27/2010 and other similar matters is pending consideration.

41. Thus, all the OAs are disposed of in the terms of order dated 18.3.2010 passed by this Tribunal in OA No. 27/10 and other similar matters. The order dated 18.3.2010 shall be treated as part of this order.



42. The OAs stand disposed of accordingly with no order as to costs.

(JUSTICE K.S.RATHORE)
Judl. Member

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