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**CENTRAL ADMINISTRATIVE TRIBUNAL**  
**GUWAHATI BENCH**  
**GUWAHATI-05**

3

(DESTRUCTION OF RECORD RULES, 1990)

**INDEX**

O.A./T.A No. 445/2001.....

R.A/C.P No.....

E.P/M.A No.....

1. Orders Sheet. O.A. 445/2001.....Pg. 1.....to.....2.....
2. Judgment/Order dtd. 23/11/01.....Pg. No deposit order disposed.....
3. Judgment & Order dtd.....Received from H.C/Supreme Court
4. O.A. 445/01.....Pg. 1.....to.....20.....
5. E.P/M.P.....NIL.....Pg.....to.....
6. R.A/C.P.....NIL.....Pg.....to.....
7. W.S.....Pg.....to.....
8. Rejoinder.....Pg.....to.....
9. Reply.....Pg.....to.....
10. Any other Papers.....Pg.....to.....
11. Memo of Appearance.....
12. Additional Affidavit.....
13. Written Arguments.....
14. Amendment Reply by Respondents.....
15. Amendment Reply filed by the Applicant.....
16. Counter Reply.....

SECTION OFFICER (Judl.)

FORM NO. 4

( See Rule 42 )

# In The Central Administrative Tribunal

GUWAHATI BENCH : GUWAHATI

## ORDER SHEET

APPLICATION NO. 445/2001 OF 199X

Applicant(s) Mr N.K.Bhattacharjee and Ors.

Respondent(s) U.O.I & Ors.

Advocate for Applicant(s) Mr M.Chanda, Mrs N.D.Goswami and  
Mr G.N.Chakraborty.

Advocate for Respondent(s) Mr. A. Deb Roy,  
Sr. C.G.S.C.

Notes of the Registry	Date	Order of the Tribunal
<p>This is application in form C. F. for Rs. 50/- deposited vide 100/1064678882...</p> <p>Dated ...20.11.2001...</p> <p>Dy. Registrar M</p>	23.11.01	<p>present : The Hon'ble Mr Justice D.N. Chowdhury, Vice-Chairman.</p> <p>The issue raised in this application pertains to admissibility of House Rent Allowance according to the existing rates applicable to unclassified cities.</p> <p>Heard Mr M.Chanda, learned counsel for the applicants and Mr A.Deb Roy, lear- ned Sr.C.G.S.C for the respondents at length. The case is squarely covered.</p> <p>This Tribunal by order dated 6.9.95 in O.A.42/95 and order dated 31.3.2000 in O.A.282/98 issued direction to pay House Rent Allowances to these applicants as prayed for. The legal issues raised in those applications were adjudicated in favour of those applicants and held that the present respondents were liable for the payment of H.R.A to the employees/ applicants. These applicants are also</p>

contd..

Notes of the Registry	Date	Order of the Tribunal
<p>28.11.2001</p> <p>Copy of order has been sent to the Dy Sec for issuing the order to the L/Advocates for the parties.</p> <p>pg</p>	23.11.01	<p>serving under the respondents. The same principles of law adjudicate upon by the Tribunal are equally applicable to the applicants. The case of these 23 applicants are similar to the applicants in O.A.42/95 and O.A.282/98. There cannot be any lawful justification for refusing the benefit of the order of the Tribunal only on the ground that these applicants did not move the Tribunal for that benefit. The respondents are accordingly directed to pay House Rent Allowances to each of the applicant at the prescribed rate as per rules from the respective dates of occupation of the residential accommodation in the premises of the Indian Oil Corporation, Digboi after adjustment of the House Rent paid to the Corporation. The respondents are also ordered to pay the arrear amount to these applicants within 6 months from the date of receipt copy of this order.</p> <p>The application is disposed of. There shall, however, be no order as to costs.</p> <p>Member</p> <p>Vice-Chairman</p>

NS  
20/11/07

4  
Filed by the applicant -  
through the advocate Sri  
G.N. Chatterjee on 19.11.07.  
[Signature]

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

(An Application under Section 19 of the Administrative Tribunals Act,  
1985)

Title of the case : O.A. No. 445 /2001  
Sri N.K.Bhattacharjee & Ors. : Applicant

- Versus -  
Union of India & Others : Respondents.

INDEX

SL. No.	Annexure	Particulars	Page No.
01.	----	Application	1-11
02.	----	Verification	12
03.	I	Judgment and Order dated 31.3.2000	13-16
04.	II	Application dated 18.7.2001	17-19
05.	III	Letter dated 2.8.2001	20

Filed by

Date

Advocate

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH : GUWAHATI

(An Application under Section 19 of the Administrative Tribunals Act,  
1985)

O.A. No...../2001

BETWEEN

1. Shri N.K.Bhattacharjee
2. Shri Tushar Kar, Superintendent
3. Shri N.K. Baruah, Superintendent
4. Shri Sudhakar Sharma, Superintendent
5. Shri D.R. Das, Inspector
6. Shri U.K.Dey, Inspector
7. Shri S.K.Saha, Inspector
8. Shri A.K.Dey, Inspector
9. Shri Bijan Das, Inspector
10. Shri N.C.Singh, Inspector
11. Shri Rajiv Kumar, Inspector
12. Shri Arun Chandra Borah, Inspector
13. Shri Dulal Chandra Biswas
14. Shri L.S.Singh, CA Gr-I
15. Shri Dilip Goswami, DEO
16. Shri Kobin Borkakati, Inspector
17. Shri P.K.Saikia, Inspector
18. Mrs. Mala Chakraborty, Farash
- 19/ Mrs. Chameli Balmiki, Farash
20. Shri Abdul Sarif, Mali
21. Shri S.C.Joshi, Asstt. CE
22. Shri Ramdas Balmiki, Farash
23. Shri Lohit Gogoi, Sepoy

.....Applicants

(All the Applicants are working under the Commissioner, Central Excise,  
Shillong, Govt. of India, Ministry of Finance and all are opted at

*Qui.*

Indian Oil Corporation (Assam Oil Division) Limited, Digboi in the district of Tinsukia, Assam).

-AND-

1. The Union of India,  
Through the Secretary to the  
Government of India, Customs &  
Central Excise, Department of  
Revenue, Ministry of Finance,  
New Delhi.
2. The Commissioner,  
Customs and Central Excise,  
Shillong, Meghalaya
3. The Assistant Commissioner,  
Customs and Central Excise,  
Digboi,  
Dist. Tinsukia, Assam
4. The Chief Accounts Officer,  
Customs & Central Excise Department,  
Shillong, Meghalaya

.....Respondents.

#### DETAILS OF THE APPLICATION

1. Particulars of order against which this application is made.  
This application is made for nonpayment of difference of amount of House Rent Allowance after deduction of actual rent paid towards the residential accommodation provided by the Indian Oil Corporation Ltd. (Assam Oil Division), Digboi and praying for a direction to the Respondents for extension of the benefit to the present applicants in accordance with the judgment and order dated 31.03.2000 passed by the Hon'ble Central Administrative Tribunal, Guwahati Bench in O.A. No. 282/1998 and also for setting aside the impugned

*Ami.*

letter dated 02.08.2001 issued by the Commissioner, Central Excise, Shillong.

2. Jurisdiction of the Tribunal.

The applicant declares that the subject matter of this application is well within the jurisdiction of this Hon'ble Tribunal.

3. Limitation.

The applicant further declares that this application is filed within the limitation prescribed under section-21 of the Administrative Tribunals Act, 1985.

4. Facts of the case.

4.1 That the applicants are citizens of India and as such they are entitled to all the rights, protections and privileges as guaranteed under the Constitution of India.

4.2 That the applicants state that since the applicants have similar grievance relating to this application, therefore they pray before the Hon'ble Tribunal to allow them to file this application jointly in terms of section 4 (5)(a) of the Central Administrative Tribunal (Procedure) Rule, 1987

4.3 That the applicants beg to state that they are working under the Shillong Commissionerate, customs and Central Excise, Government of India, and have been posted on different dates in the Indian Oil Corporation (Assam Oil Division), located at Digboi in the district of Tinsukia, Assam. All the applicants are directly under the control of Assistant Commissioner, Customs and Central Excise, Digboi and they are working in different capacities such

*Qui.*

Superintendent, Inspector, Sepoy Farash, CA Gr-I, DEO Mali, Asstt. C.E. etc. on regular basis.

4.4 That the applicants further beg to state that as per the existing practice, the officers of the customs and Central Excise Department who are posted in the township of Indian Oil Corporation (Assam Oil Division) at Digboi for the interest of works, are provided with residential accommodation at Digboi by the management of Indian Oil Corporation (AOD) are, as a matter of practice, deducted from the salaries of the concerned officers every month by their employer department i.e. the Customs and Central Excise Department and are paid to the Indian Oil Corporation (AOD) as rents against the residential accommodation provided by the IOC to those officers of Customs and central Excise Department.

4.5 That the applicants who are in occupation of the residential accommodation provided by the IOC (AOD), are also entitled to get the House Rent Allowance (HRA) at the rate prescribed by the Govt. of India on the recommendation of the 5th Central Pay Commission with effect from 1.10.1997. Accordingly they are entitled to get the HRA at the rate prescribed for Central Government employees in unclassified cities/towns, since the township of Digboi is an unclassified town.

4.6 That the amount of House Rents paid by the applicants by way of deduction from their salary, to the management of IOC (AOD), Digboi against the residential accommodation provided to them by the IOC (AOD) are lesser than the actual amount of HRA admissible to them at the rate prescribed by the Government of India, w.e.f. 1.10.1997 and as such they are entitled to get the amount of difference of the admissible

*Qw.*



HRA and the actual rent paid to the IOC (AOD). In other words, the balance amount of the admissible HRA after deduction of the actual rents payable to the IOC (AOD) by the individual applicant are to be paid to the applicants by the Customs and central Excise Department.

4.7 That surprisingly, the Department of Customs and Central Excise have not been paying the aforesaid amount of difference of HRA to the applicants after deducting their actual rent payable by them against the residential accommodation provided to them although the Department has been making deductions of actual rents from their salary for paying to IOC (AOD) on regular basis, thus depriving the applicants of their legitimate entitlement.

4.8 That the similarly situated 28 nos. of officers of the said department i.e. The customs & Central Excise Department posted at Digboi, having been aggrieved at the non-payment of the difference of HRA aforesaid to them, approached this Hon'ble Tribunal by filing an O.A. No. 282/1998 and this Hon'ble Tribunal was pleased to allow the application and directed the respondents as follows :

"..... I am of the view that the applicants in the present case are entitled to HRA as admissible under the rules for unclassified cities from time to time. The respondents are directed to pay House Rent Allowance to each applicant at the prescribed rates as per rules from the respective date of occupation of the accommodation after adjustment of the House Rent paid to the Corporation. The arrear amount shall be paid to the applicants within six months from the date of receipt of this order.

*Ami.*

4. The application is disposed of. No order as to costs."

Similar judgment and order was also passed by this Hon'ble Tribunal in case of 11 (Eleven) other officers of the same department who are similarly situated vide its judgment and order passed on 06.09.1995 in O.A. No. 42 of 1995.

Copy of the judgment and order dated 31.3.2000 is annexed herewith as **Annexure-I**.

4.9

That in a similar case (Shri D.N.Prasad & Ors. Vs. Union of India & Ors.) filed before the Patna Bench of the CAT, the respondents pleaded and relied on one Rule 229 of the Central Excise Rules, 1944 to justify the non-payment of the difference of HRA and the Hon'ble Patna Bench by their order dated 9.8.1993 rejected the contention and observed that Rule 229 does not apply in the instant case and allowed the Original Application. The said judgment thus disposed of the claim similar to that claimed by these present applicants herein.

4.10

That the applicants beg to state that the Government of India, following the recommendations of the 5th Central Pay Commission declared to grant 5 percent of the basic pay as House Rent Allowance to the Central Government Civilian employees for the unclassified cuties/towns and the township of Digboi has fallen under the category of unclassified city, as declared by the Ministry of Finance, Government of India for the purpose of entitlement of HRA. Therefore, the applicants are entitled to get HRA @ 5 percent of their basic pay.

*Qui.*

- 4.11 That the applicants approached the Respondents, praying for extension of the same benefits which have been extended to other similarly situated persons under judgment and order dated 31.3.2000 passed in O.A. No. 282/98 and order dated 06.09.1995 in O.A. No. 42/95 but with no result. Eventually, the Superintendent (Tech.), Central Excise, Digboi, on behalf of all these applicants, submitted an application dated 18.07.2001 to the Respondent No.2 praying for extension of the benefit of HRA to these applicants in terms of the Hon'ble Tribunal's judgment and order dated 31.3.2000 in O.A. No. 282/98 and order dated 06.09.1995 in O.A. No. 42/95.

Copy of application dated 18.7.2001 is annexed herewith as **Annexure-II**.

- 4.12 That the Respondent No.2 vide his letter bearing NO. C.No. V.3(3)2/Law/99/4189596 dated 02.08.2001, addressed to the Assistant Commissioner, Central Excise, Digboi intimated that the benefit of HRA as given under judgment dated 31.3.2000 in O.A. No. 282/98 cannot be extended to the present applicants since the Court had given benefits under the said order dated 31.3.2000 to the concerned applicants only and as such not applicable to other similarly situated persons. By this decision, the Respondents have acted arbitrarily and without any prudence, even in spite of the fact that such decisions of the respondents were quashed twice by this Hon'ble Tribunal in earlier applications and whereas the said benefits of HRA have been extended to all the similarly situated earlier applicants. Even the Patna Bench of the Central administrative Tribunal had also allowed similar claims in their order dated 9.8.1993 in O.A. No. 88 of 1992 which has also been dealt in by this Hon'ble Tribunal in their order dated 9.8.1993 in O.A. No. 88 of

*Ami*

1992 which has also been dealt in by this Hon'ble Tribunal in their order dated 31.3.2000 in O.A. No. 282/1998.

Copy of the letter dated 02.08.2001 of R-2 is annexed herewith as **Annexure-III**.

4.13 That the applicants beg to state that the non-payment of HRA to the applicants is a continuous wrong and cause of action as such arises every day. The respondents have rejected the legitimate claims of the applicants mechanically without application of mind as regard to the payment of HRA to the applicants. Therefore, finding no other alternative, the applicants are approaching this Hon'ble Tribunal for a direction to the respondents for immediate payment of current HRA as well as arrears HRA to the present applicants from the date of their respective posting at Digboi. The rejection of the claim by the Respondents is highly arbitrary, illegal and unfair. Therefore, the Hon'ble Tribunal be pleased to direct the respondents to pay balance/difference amount of House Rent allowance to the applicants as the residential accommodation has not been provided by the employer.

4.14 That this application is made bonafide and for the cause of justice.

5. Grounds for relief(s) with legal provisions.

5.1 For that the applicants are entitled to House Rent Allowance as per the rates prescribed by the Government of India, Ministry of Finance for the unclassified cities.

5.2 For that non-payment of balance amount of House Rent allowance after deduction of actual payment of House Rent

Allowance after deduction of actual payment of House rent to the management of Indian Oil Corporation is highly arbitrary, illegal, and violative of Article 14 of the Constitution of India.

5.3 For that the residential accommodation provided by the Indian Oil Corporation is given by a different Government Agency and not by the Government.

5.4 For that the accommodation provided by the Indian Oil Corporation authority cannot be treated as official accommodation.

5.5 For that the case of the applicants are squarely covered by several decisions of the Hon'ble Tribunal, namely Patna Bench judgment and order dated 9.8.1993 and also the judgment and order passed by the Hon'ble Guwahati Bench on 06.09.1995 in O.A. No. 42 of 1995 and order dated 31.3.2000 in O.A. No. 282 of 1998.

5.6 For that the Rule 229 of Customs & Central Excise Rules, 1944 is not applicable in the instant case herein.

6. Details of remedies exhausted.

That the applicants state that they have no other alternative and other efficacious remedy than to file this application.

7. Matters not previously filed or pending with any other court.

The applicants further declare that they had not previously filed any application, Writ Petition or Suit regarding the

*Qui.*

matter in respect of which this application has been made before any court or any other authority or any other Bench of the Tribunal nor any such application, Writ Petition or Suit is pending before any of them.

8. Reliefs sought for :

Under the facts and circumstances stated above, the applicant humbly prays that your Lordships be pleased to issue notice to the respondents to show cause as to why the reliefs sought for by the applicant shall not be granted, call for the records of the case and on perusal of the records and after hearing the parties on the cause or causes that may be shown, be pleased to grant the following reliefs :

- 8.1 That the respondents be directed to pay current House rent Allowance to all the applicants as per existing rates for unclassified cities due and admissible.
- 8.2 That the respondents be directed to pay arrear balance/difference amount of House Rent Allowance after deduction of actual payment made to the management of the Indian Oil Corporation Ltd. from the respective date of posting of the individual applicant in the township of Digboi.
- 8.3 That the impugned letter No.C.No.V 3(3)2/Law/99/41895-96 dated 02.08.01 issued by the Respondent No.2, be set aside and quashed.
- 8.4 Costs of the application.

*Aw.*

- 8.3 Any other relief or reliefs to which the applicant is entitled to, as the Hon'ble Tribunal may deem fit and proper.

9. Interim order prayed for.

During pendency of this application, the applicant prays for the following relief :-

Pending disposal of this application, an observation be made that pendency of this application shall not be a bar for the respondents to grant the House Rent Allowance at the rate prescribed by the Govt. of India, Ministry of Finance, to the Central Government Civilian employees and the applicants also pray for an early disposal of this application.

10. ....

This application is filed through Advocates.

11. Particulars of the I.P.O.

- i) I.P.O. No. : 64 6788 87  
ii) Date of issue : 20.11.2001  
iii) Issued from : G.P.O., Guwahati.  
iv) Payable at : G.P.O., Guwahati.

12. List of enclosures.

As stated in the index.

*Qui*

VERIFICATION

I, Shri Dilip Goswami, S/o of Late Ruhini Goswami, one of the applicants in this Original application, now working as DEO in the office of the Assistant Commissioner, Customs and Central Excise, Digboi and having been authorised by the other applicants to verify the statements made in this application on behalf of them, have gone through this application and declare that the statements made in Paragraph 1 to 4 and 6 to 12 are true to my knowledge and those made in Paragraph 5 are true to my legal advice and I have not suppressed any material fact.

And I sign this verification on this 19 the  
.....day of November, 2001.

*Dilip Goswami*



## Annexure-I

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

Original Application No. 282 of 1998

Date of decision : This the 31st day of March 2000

The Hon'ble Mr. G.L.Sanglyine, Administrative Member.

Sri Pranab Sarmah and 27 Others

All the applicants are working under  
the Commissioner, Central Excise, Shillong,  
Government of India, Ministry of Finance  
And all are posted at Indian Oil  
Corporation (Assam Oil Division), Limited,  
Digboi, Assam.

...Applicants

By Advocate Mr. M.Chanda and Ms. N.D.Goswami.

-versus-

1. The Union of India, through the  
Secretary to the Government of India,  
Customs and Central Excise,  
Department of Revenue,  
Ministry of Finance, New Delhi.
2. The Commissioner  
Customs and Central Excise, Shillong.
3. The Assistant Collector,  
Customs and Central Excise Department,  
Digboi, Assam.
4. The Chief Accounts Officer,  
Customs and Central excise Department,  
Shillong.

...Respondents

O R D E R

G.L.SANGLYINE, ADMINISTRATIVE MEMBER

All the 28 applicants are working in the office of the Assistant  
Commissioner, Customs and Central excise, Digboi in different  
capacities. They submitted this application with a prayer to allow them

*Attested*  
*by*  
*Adv.*  
14

*Adv.*

to join in this application under Rule 4 (5)(a) of the Central Administrative Tribunal (Procedure) Rules, 1987. Prayer is allowed.

2. In this application the applicants have prayed for payment of House Rent Allowance (HRA for short) that may be admissible according to the existing rates applicable to unclassified cities. The applicants are provided with residential accommodation in the premises of the Indian Oil Corporation (IOC for short). They pay house rent for the accommodation occupied by each one of them at the prescribed rate to the IOC (Assam Oil Division) and this house rent is deducted from the monthly salaries by the Departmental authorities. The amount of house rent paid by each one of them is lesser than the amount of HRA as per rules is admissible to them at the prescribed rates prevailing at the relevant time and requested the departmental authorities accordingly. In support of their claim they rely on the order of the Tribunal dated 6.9.1995 passed in O.A. No. 42 of 1995. The respondents, however, rejected their claim by their letter C. NO. II (2)2/Accts.I/98/38047cs dated 2.3.1998, annexure 7, on the ground that the judgment referred to is specific and ordered to implement it for the 11 petitioners in that O.A. only. Thereafter, the applicants have submitted this O.A. While praying for setting aside the order dated 2.3.1998 mentioned above, the applicants have also made the following prayer :

" 8.1 That the respondents be directed to pay correct House Rent Allowance to all the applicants as per existing rates for Unclassified cities due and admissible.

8.2 That the respondents be directed to pay arrear balance/difference amount of House Rent Allowance after deduction of actual payment made to the management of the Indian Oil Corporation Limited from the respective date of posting of the individual applicant in the Oil town at Digboi."

The respondents have not submitted any written statement and hearing of the O.A. was proceeded without written statement. Learned counsel

*Attested*  
*Adi.*

*Adi.*

Mr. M.Chanda appears for the applicants while learned Addl. C.G.S.C. Mr. B.S.Basumatary, appears for the respondents. Mr. Basumatary very fairly submitted that the matter is similar with that of O.A. No. 42/95 and is covered by the ratio of the judgment in the order dated 6.9.1995.

3. Heard counsel of both sides,. The facts of the case of the present applicants have been briefly stated hereinabove. Similar matters were dealt with by the Tribunal. The Patna Bench of the Central Administrative Tribunal had allowed similar claims in their order dated 9.8.1995 of this Bench in O.A. No. 42/95. In this order dated 6.9.1995, this Tribunal interpreted rule 229 of the Central excise Rules, 1944. In that case the applicants occupied accommodation and paid rent in a similar manner as the applicants in the present O.A. HRA at prescribed rates was allowed to those applicants, but later on the payment of the allowance was stopped. After consideration, the Tribunal came to the conclusion that the applicants in that case were entitled to HRA and passed the following orders :

"(a) It is declared that the applicants are entitled to be paid house rent allowance at the rate prescribed for Central Government employees in unclassified cities/towns.

b) The respondents are directed to pay the arrear amount calculated on the aforesaid basis from the month from which the payment of house rent allowance was stopped to each of the applicants respectively within a period of two months from the date of receipt of copy of this order.

c) The respondents are directed to continue to pay the house rent allowance in terms of clause (a) above."

The position of the present applicants is similar to those applicants in O.A. No. 42/95 except that in the present case no HRA at the rate admissible as per rules was ever paid to them. Since they are similarly placed and respectfully following the order dated 6.9.1995 above, I am of the view

*Attest*  
*Adl.*  
*Advo. etc.*

*Ami.*

that the applicants in the present case are entitled to HRA as admissible under the rules for unclassified cities from time to time. The respondents are directed to pay House Rent Allowance to each applicant at the prescribed rates as per rules from the respective date of occupation of the accommodation after adjustment of the house rent paid to the Corporation. The arrear amount shall be paid to the applicants within six months from the date of receipt of this order.

4. The application is disposed of. No order as to costs.

Sd/- Member(Admn.)

Certified by

Advocate

*Attested*  
*D. G. Adh*

*Adv.*

## Annexure-II

To

The Commissioner  
Central Excise  
Shillong

(Through Proper Channel)

Sub : Extension of House Rent Allowance to others residing in quarters/B'Lows provided by Indian Oil Corporation Ltd.(Assam Oil Division) at Digboi in pursuance of the decision of the Hon'ble Central Administrative Tribunal, Guwahati Bench.

Sir,

I, on behalf of the signatories in the list annexed to it, beg to append the following facts for favour of your kind & sympathetic consideration & necessary action please.

That Sir, the applicants herein are residing in quarters/B'Lows provided by Indian Oil Corporation Ltd. (Assam Oil Division), Digboi, (IOC, in short) against which rent is deducted as also no House Rent Allowance (HRA, in short) is paid to the applicants.

That Sir, the Hon'ble Central Administrative tribunal (CAT, in short), Guwahati Bench in O.A. No. 282 of 1998 rendered decision on 31.3.2000 holding that the applicants therein are entitled to HRA benefit as per prescribed rate for central Government Employees residing in unclassified cities as they are similarly placed like the applicants working under Customs & central Excise, Shillong posted at BRPL Range-I & II, BRPL Complex, Dhaligaon, Dist. Bongaigaon as is held by the Hon'ble CAT, Guwahati Bench in O.A. No. 42 of 1995 on 6.9.1995 & following the ratio of the decision of the Hon'ble CAT dated 6.9.1995. The Hon'ble CAT vide decision dated 31.3.2000 directed the department to pay HRA to the applicants and also to pay the arrear amount from the month from which the payment of HRA was stopped. The photocopies of the decisions dated 6.9.1995 & 31.3.2000 of the CAT, Guwahati Bench are attached herewith for reference. Both the decisions of the Hon'ble CAT, Guwahati Bench relied on the decision of Patna Bench of CAT in O.A. No.88 of 1992 dated 19.8.1993 whereunder the dispute on similar issue has been set at rest.

That Sir, the applicants herein are also resideing in quarters/B'Lows provided by the IOC against which rent is being deducted and since the dispute is well settled by various decisions of CAT by holding that similarly placed employees are entitled to get HRA benefit notwithstanding they reside in Quarters/B'laws provided by IOC on payment of rent.

In the premises, your honour will appreciate that the applicants herein being similarly placed employees, are entitled to HRA benefit in

*Dilip*  
(DILIP GOSWAMI)

pursuance of the decision dated 31.3.2000 of the Hon'ble CAT, Guwahati Bench & it would be improper to construe to that the decision of the Hon'ble CAT, Guwahati Bench is in personam & not in rem.

It is understood that the issue relating to extension of HRA benefit to those other than the applicants in O.A. NO. 282 of 1998 has been forwarded to the Central Board of Excise & Customs, New Delhi for approval and concurrence.

I, therefore, on behalf of the signatories, request your honour to look into the matter so that we are not deprived of our legitimate/substantive dues and for this act of grace, we shall remain ever grateful to your kindness.

In the event our case is not considered, necessary permission may kindly be accorded to approach the Hon'ble CAT for redressal.

With regards,

Yours faithfully,

Sd/-illegible 18.7.2001

(T.KAR)

Superintendent (Tech.)

Central Excise

Digboi

Copy forwarded for information & necessary action to :

1. The Assistant Commissioner, Central Excise, Digboi.
2. The Superintendent (Appeals), Central Excise, Shillong.

(T.KAR)

Superintendent (Tech.)

Central Excise

i  
g  
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i

D

*Chauhan*  
(DILIP GOSWAMI)

Sl. No.	Name & Designation of the occupant	Fathers Name	Date of Occupation of B' Lows/Qrs.
1	Sri N.K.Bhattacharjee	Late Madhu Bhattacharjee	
2	Sri Tushar Kar (Supdt)	Late H.C.Kar	06.06.2001
3	Sri N.K.Baruah(Supdt)	Sri Khageswar Baruah	19.06.2001
4	Sri Sudhakar Sharma (Supdt)		
5	Sri D.R.Das(Insp)	Late Baneswar Das	June 1999
6	Sri U.K.Dey (Insp)	Late Haripada Dey	Nov.1999
7	Sri S.K.Saha (Insp)	Late Durga Pada Saha	May 1999
8	Sri A.K.Dey(Insp)	Sri Ratan Kr. Dey	01.08.2001
9	Sri Bijan Das(Insp)	Sri Bidhan Das	1993
10	Sri N.C.Singh (Insp)		15.05.2001
11	Shri Rajiv Kumar (Insp)	Sri Boloram Prasad	01.08.2001
12	Sri Arun Ch. Borah (Insp)	Late Jivan Ch. Baruah	
13	Sri Dulal Ch. Biswas (Insp)	Sri H.P.Biswas	1994
14	Sri L.S.Singh (C.A. Gr.-I)		12.09.2000
15	Sri Dilip Goswami(DEO)	Late Ruhini Goswami	Oct. 1999
16	Sri Kobin Borkakati (Insp)	Late Khagendra Nath Barkataki	
17	Sri P.K.Saikia (Insp)	Late Jadu Nath Saikia	June 1984
18	Mr Mala Chakraborty (Farash)	Late J.K.Chakraborty	10.08.1999
19	Mr. Chameli Balmiki (Farash)	W/o Chotelal Balmiki	10.08.1999
20	Sri Abdul Sarif (Mali)	Md. Abdul Sakur	1.12.2000
21	Sro S/C/Jopshi (Asstt. CE)	Sri D.D.Joshi	04.08.2001
22	Shri Ramdas Balmiki (Farash)		
23	Sri Lohit Gogoi (sepoy)	Shri Prasanna Ch. Gogoi	17.7.2000

## ANNEXURE-III

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, SHILLONG

C.No. -V.3(3)2/Law/99/41895-96

Dated 02.08.01

To

The Assistant Commissioner  
Central Excise,  
Digboi,

Sub : Judgement order dtd. 21.03.2000 of Hon'ble CAT Guwahati in  
O.A. No. 282/98 filed by Shri Pranab sharma & Others in  
respect of HRA to the officers of Central Excise, Digboi  
occupying M/s Indian Oil Corporation Ltd. (A.O.D.) quarters.

Please refer to your letter C.No. 1(11)1/Accm/HRA/ AC/Dig/ 2000/84  
dated 10.2.2001 and Even No. 1732 dated 19.4.2001 on the above subject.

This is to inform you that the matter was referred to  
the Ministry to extend the benefits of the above judgment to the other  
officers/staffs who are similarly placed.

The Under Secretary, Government of India, Ministry of  
Finance, Department of Revenue, New Delhi vide letter dated 13.07.2001  
informed that the Court has given benefits to the petitioners only and  
the same benefit cannot be extended to similarly placed persons.

Sd/- Illegible  
(Z.TOCHHANNG)  
COMMISSIONER  
CENTRAL EXCISE, SHILLONG