

**Central Administrative Tribunal  
Principal Bench, New Delhi**

C.P. No.592/2017  
M.A. No.4717/2017  
In  
O.A. No.3249/2012

Thursday, this the 4<sup>th</sup> day of January 2018

**Hon'ble Mr. Justice Permod Kohli, Chairman  
Hon'ble Ms. Praveen Mahajan, Member (A)**

1. Sh. Ram Adhar (Supdt.)  
Aged about 59  
s/o late Dhaneshwar  
r/o H.No.626 Sector 21 C  
Faridabad
2. Sh. Ratan Kumar Deo  
Aged about 59  
s/o late Sh. Sahadeo Das  
r/o E-100 East of Kailash  
New Delhi - 65

..Applicants

(Mr. Sudarshan Rajan, Mr. Ramesh Rawat and Mr. Arjun, Advocates)

Versus

1. Dr. Hasmuh Adhia  
The Secretary  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
North Block, New Delhi
2. Sh. Ajay Mittal  
The Secretary, Department of Personnel & Training  
North Block, New Delhi
3. Mrs. Archana P Tiwary  
The Chief Commissioner of Central Excise  
(Delhi Zone)  
C R Building, IP Estate  
New Delhi – 110 002

..Respondents

(Mr. Piyush Gaur, Advocate for Mr. Arun Bhardwaj, Advocate)

**O R D E R (ORAL)****Justice Permod Kohli:**

Mr. Piyush Gaur, learned proxy counsel for respondents has placed on record a copy of communication dated 03.01.2018 addressed to the Additional/Joint Commissioner (CAT), GST Delhi North Commissionerate, C R Building, New Delhi, indicating therein that the competent authority has approved the grant of MACP benefits to the applicants. Learned counsel appearing for applicants, however, submits that though the respondents have taken a decision to implement the judgment of the Tribunal, but actual benefits have not been given.

2. Accordingly, we direct the respondents to release the actual benefits of MACP to the applicants within a period of one month.
3. With these observations, the present contempt proceedings are dropped.

In view of this, no separate order is required to be passed in M.A. No.4717/2017 (extension of time), which is accordingly disposed of.

**( Ms. Praveen Mahajan )**  
**Member (A)**

**( Justice Permod Kohli )**  
**Chairman**

**January 4, 2018**  
/sunil/