

**Central Administrative Tribunal  
Principal Bench**

**OA No.4417/2018**

New Delhi, this the 3<sup>rd</sup> day of December, 2018

**Hon'ble Mr. Justice L. Narasimha Reddy, Chairman  
Hon'ble Ms. Aradhana Johri, Member (A)**

Sh. Lav Kumar Saksena, Age-64 years,  
Group A,  
Post-Indian Revenue Service Officer,  
R/o U-15, Green Park Extension,  
New Delhi

...Applicant

(By Advocate : Shri Kumar Sameer)

**Versus**

1. The Zonal Accounts Officer  
Central Board of Direct Taxes,  
301 & 303, Amruta Estate,  
Near Girnar Cinema,  
Rajkot, Gujarat.
2. AO & DDO  
Office of Chief Commissioner of Income Tax  
Aayar Bhawan, 6th Floor,  
Race Course Ring Road,  
Rajkot, Gujarat.
3. The Pr. Controller of Accounts  
Central Board of Direct Taxes  
Aayakar Bhawan  
M.K. Road,  
Mumbai-400020.

4. Department of Revenue (Secy.),  
Ministry of Finance  
Delhi.

...Respondents

(By Advocate : Shri Gyanendra Singh )

### **ORDER (ORAL)**

#### **Justice L. Narasimha Reddy, Chairman :-**

The applicant was an officer of Indian Revenue Service (for short IRS). He retired from service as Chief Commissioner of Income Tax on 31.07.2013, on attaining the age of superannuation. His pay scale was stepped up on par with an officer by name Shri Amit Chatterjee, who was junior to him. However, an objection was raised by the internal audit to the effect that the applicant was not entitled for such a stepping up at all. Based on that, the respondents passed an order dated 18.09.2015, directing the recovery of an amount of Rs.2,03,626/-, which was paid to him on account of stepping up of the pay. Over the period, the amount was also recovered. This OA is filed challenging the order of recovery dated 18.09.2015.

2. It is submitted that the applicant made representations and has also got issued a legal notice and that the respondents have not considered the same at all.

3. We heard Shri Kumar Sameer, learned counsel for the applicant and Shri Gyanendra Singh, learned counsel for respondents.

4. Two factors militate against the applicant. First is that the order of the recovery was passed way back on 18.09.2015 and it cannot be challenged at this point of time. The second is that the recovery has already been affected and nothing can be done at this stage.

5. The applicant made representations to the effect that he is entitled to be extended the benefits of stepping up of pay. The respondents need to consider the same notwithstanding the fact that the amount has already been recovered.

6. We, therefore, dispose of the OA directing the respondents to pass orders on representations and legal notice got issued by the applicant, within a period of

three months, from the date of receipt of a certified copy of this order.

There shall be no order as to costs.

**( Aradhana Johri )**  
**Member (A)**

**( L. Narasimha Reddy )**  
**Chairman**

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