

CENTRAL ADMINISTRATIVE TRIBUNAL
ERNAKULAM BENCH

Original Application Nos.180/00123/2017, 180/00404/17,
180/00983/16 & 180/00405/17

Tuesday, this the 19th day of June, 2018

CORAM:

Hon'ble Mr.U.Sarathchandran, Judicial Member
Hon'ble Mr.E.K.Bharat Bhushan, Administrative Member

O.A 180/00123/2017

K.S.Revi, aged 59 years
 S/o.K.P.Subramania Menon
 Assistant Commissioner of Central Excise
 Central Excise (Audit Commissionerate)
 Central Revenue Buildings, I.S.Press Road
 Cochin-682 018, residing at Ä-1, Alummoottil Apartments
 Palarivattom, Edappally Road
 Palarivattom, Cochin-682 025 Applicant

(By Advocate – Mr.Shafik M.Abdhulkhadir)

V e r s u s

1. The Chairman, Central Board of Excise and Customs
 Department of Revenue, Ministry of Finance
 North Block, New Delhi – 110 001
2. The Deputy Secretary, Central Board of Excise and Customs
 North Block, New Delhi – 110 001
3. The Commissioner of Central Excise
 Central Revenue Buildings, I.S.Press Road
 Cochin – 682 018
4. The Asst. Commissioner
 O/o the Commissioner of (Audit)
 Central Excise & Service Tax, Cochin
 Central Revenue Buildings,
 I.S.Press Road, Cochin – 682 018 Respondents

(By Advocate –Mr.Sinu G Nath,ACGSC)

O.A 180/00404/2017

C.N.Raveendran, aged 58 years
 S/o.K.Nandakumar (late)
 Asst. Commissioner of Central Excise
 Palakkad I Division
 Mettuppalayam Street, Palakkad
 Residing at: "Nandanam"
 Jaladha Nagar, Chokkanandhapuram
 Palakkad – 5

..... Applicant

(By Advocate – Ms.Sreekala T.N)

V e r s u s

1. Union of India
 Represented by the Secretary to the Government of India
 Ministry of Finance, Department of Revenue
 New Delhi – 110 001
- 2 The Central Board of Excise and Customs
 Department of Revenue, Ministry of Finance
 New Delhi – 110 001, represented by its Secretary
3. The Commissioner of Central Excise
 Customs & Service Tax
 Cochin Commissionerate
 Kochi – 682 018
4. The Commissioner, O/o the Commissioner of
 Central Excise & Service Tax, Calicut Commissionerate
 C.R.Building, Mananchira, Calicut – 673 001
5. The Secretary to the Government of India
 Ministry of Personnel & Public Grievances
 Department of Personnel & Training
 New Delhi – 110 001

..... Respondents

(By Advocate –Mr.S.R.K.Prathap,ACGSC)

O.A 180/00983/2016

N.Hareendranathan
 Aged 57 years
 S/o.M.Neelakantan, Assistant Commissioner
 of Central Excise, Customs Division, Trivandrum
 residing at "Haripriya", Janani Nagar No.II
 Town Limit, Kadappakada P.O
 Kollam – 691 008

..... Applicant

(By Advocate – M/s P.V Saleem, Mr.Shafik M.Abdulkhadir & Mr.Jojo Joseph)

V e r s u s

1. The Chairman, Central Board of Excise and Customs
Department of Revenue, Ministry of Finance
North Block, New Delhi – 110 001
2. The Deputy Secretary, Central Board of Excise and Customs
North Block, New Delhi
3. The Commissioner of Central Excise
Central Revenue Buildings, I.S.Press Road
Cochin- 682 018
4. The Joint Commissioner, O/o. The Commissioner of
Central Excise, Customs and Service Tax
Central Revenue Buildings, I.S.Press Road
Cochin – 682 018
5. The Administrative Officer, O/o the Asst. Commissioner
of Customs, Customs Division, P.B No.13, ICE Bhavan
Press Club Road, Thiruvananthapuram-695 001 Respondents

(By Advocate –Mr.K.C.Muraleedharan,ACGSC)

O.A 180/00405/2017

K.Nanni Namboodiri, aged 59 years
S/o.K.Krishnan Namboodiri (late)
Asst. Commissioner of Central Excise
Thrissur Division
Sakthan Thampuran Nagar, Thrissur-680 001
Residing at: Kollotta Illam, Manchira Road
Guruvayoor – 680 001 Applicant

(By Advocate – Mrs.Sreekala.T.N)

V e r s u s

1. Union of India
Represented by the Secretary to the Government of India
Ministry of Finance, Department of Revenue
New Delhi – 110 001

2. The Central Board of Excise and Customs
Department of Revenue, Ministry of Finance
New Delhi – 110 001, represented by its Secretary
 3. The Commissioner of Central Excise
Customs & Service Tax
Cochin Commissionerate
Kochi – 682 018
 4. The Commissioner, O/o the Commissioner of
Central Excise & Service Tax, Calicut Commissionerate
C.R.Building, Mananchira, Calicut – 673 001
 5. The Secretary to the Government of India
Ministry of Personnel & Public Grievances
Department of Personnel & Training
New Delhi – 110 001
- Respondents

(By Advocate –Mr.S.R.K.Prathap,ACGSC)

These applications having been heard on 30.5.2018, the Tribunal on 19.6.2018 delivered the following:

ORDER

Per: Hon'ble Mr.U.Sarathchandran, Judicial Member

Since a common issue has been involved in these four cases, a common order is being passed. For the sake of convenience, pleadings and the documents annexed to O.A 180/00123/2017 are referred to in this common order which are *mutatis mutandis* relied on by the parties in other OAs also.

2. The applicants joined the service under the respondents as Inspector of Central Excise. Subsequently they were promoted to the grade of Superintendents. They were granted 2nd financial upgradation after completion of 24 years under the Assured Career Progression Scheme (ACP

Scheme, for short) whereby they were placed in the pay scale of Assistant Commissioners of Central Excise which is the promotion post. As per the ACP scheme, the financial upgradation is to be given to the Government Servants, who work without being granted promotion, to the pay scale of the **next promotional post** on completion of 12 years and 24 years. The applicants herein have been granted two financial upgradations and were placed in Group A pay scale of the Assistant Commissioners of Central Excise i.e, Rs.8000-275-13500 (pre-revised scale). The 6th Central Pay Commission (6th CPC, for short) introduced Modified Assured Career Progression Scheme (MACP Scheme, for short) granting three financial upgradations at the intervals of 10, 20 and 30 years of continuous regular service, placing the government servant who has not been granted promotion during the above period, to the next higher **Grade Pay**. The applicants received second financial upgradation under the ACP scheme prior to the implementation of 6th CPC. When the 6th CPC recommendations were brought into effect with effect from 1.1.2006 vide CCS (Revised Pay) Rules, 2008, erstwhile ACP scheme remained effective till 31.8.2008 and from 1.9.2008 MACP Scheme (notified on 19.5.2009) was brought into effect but given retrospective effect from 1.9.2008.

3 The 6th CPC introduced two scales of pay for the Superintendents of Central Excise as per CCS (Revised Pay) Rules, 2008 notified on 29.8.2008 and the 6th CPC recommendations were implemented with effect from 1.9.2008. According to the new CCS (Revised Pay) Rules, 2008, the Superintendents of Central Excise who were having the scale of pay of

Rs.7500-12000 were placed in **Pay Band [PB] 2 with Grade Pay of Rs.4800/-** and **after 4 years**, they were placed in the revised scale of Rs.8000-13500 in **PB-2 with Grade Pay of Rs.5400/-**. Accordingly, there were two Grade Pays in PB-2 for the Superintendents of Central Excise.

4 The applicants who had completed 24 years with just one promotion as Superintendents, were granted the Assistant Commissioner's scale of pay as Group 'A' entry in Rs.8000/- (Rs.8000-275-13500) which is equivalent to 6th CPC PB-3 Rs.15600-39100/- with Grade Pay of Rs.5400/- with effect from 15.6.2004 as 2nd financial upgradation under ACP much before the 6th CPC scales were implemented. According to the applicants the scale of pay of Rs.9300-34800 in PB2 with Grade Pay of Rs.5400/- is the non-functional scale (NFSG) for Superintendents who were completed 4 years of service. The various Pay and Accounts Office in different parts of the country has entertained doubt as to the correct Grade Pay of Superintendents who had got their 2nd financial upgradation under the ACP Scheme. As per Annexure A-5 communication issued by the Ministry, the pre-revised scale of Rs.8000-275-13500 is equivalent to Rs.15600-39100 in PB-3 with Grade Pay of Rs.5400/-. Thereafter, applicants were granted 3rd financial upgradation under the MACP scheme in the scale of Rs.15600-39100 in PB-3 with Grade Pay of Rs.6600/-. Subsequently they were issued with Annexure A-1 letter re-fixing their pay with effect from 1.1.2006 in a mechanical way without application of mind to the facts of the case. Applicants contend that their case is falling within the illustration 'C' given in para 28 of the MACP Scheme, a copy of which is marked as Annexure A-4. They further state that as per Serial No.3

of Annexure A-8 clarification issued by DoP&T also it has been made clear as to how the benefits of ACP be granted if due between 1.1.2006 and 31.8.2008. The applicants state that they were not given an opportunity to exercise option and thereupon on account of the wrong interpretations of the respondents they were issued with the impugned pay fixation statements. They pray for quashing the pay fixation statement issued by the respondents re-calling the 3rd MACP benefits given to them with Grade Pay of Rs.6600/- and to declare that they are entitled to the 3rd financial upgradation under the MACP Scheme with Grade Pay of Rs.6600/-.

5 The respondents contend that the non-functional upgradation granted to the Superintendents (Group B Officers) on completion of 4 years of service would be treated as upgradation in terms of para 8.1 of the Annexure A-4 MACP Scheme and the same would be off set against one financial upgradation under the MACP Scheme. They rely on Annexure R-1 issued by the DoP&T on 21.7.2010 in this regard. They reiterate that the DoP&T and the Department of Expenditure of the Ministry of Finance have clarified that the grant of non-functional Grade Pay of Rs.5400 in PB-2 to the Superintendents needs to be counted as one financial upgradation under the MACP Scheme and therefore, the contention of the applicants that upgradation from Grade Pay of Rs.4800/- to Rs.5400/- cannot be treated as upgradation under the MACP Scheme is not correct. According to the respondents the Superintendents who have been granted 3rd financial upgradation under MACP Scheme in the Grade Pay of Rs.6600/- is an administrative error by the field officers and their upgradation wrongly

granted needed to be withdrawn and accordingly the Grade Pay of Rs.6600/- wrongly given was withdrawn and decided to recover excess payment made to the individual officers.

6 M.A 180/00300/2018 has been filed for accepting rejoinder is allowed and the same is taken on record. In the rejoinder, applicants refuting the above contentions and contending that the placement of the Superintendents of Central Excise in PB-2 with Grade Pay of Rs.5400/- as non-functional scale as they had completed more than 4 years' service as Superintendents as on 1.1.2006 does not take away the 2nd financial upgradation to PB-3 with Grade Pay of Rs.5400/- and they are entitled to the 3rd financial upgradation when they completed 30 years of service with Grade Pay of Rs.6600/-.

7 The controversy in these cases is whether the grant of 3rd MACP on completion of 30 years of service placing the Superintendents in Central Excise at the Grade Pay of Rs.6600/- is correct or not.

8 We have heard the counsel appearing for the applicants and also the learned Central Government counsel concerned in each of the cases. Perused the records.

9 It is not in dispute that after the 2nd financial upgradation under the ACP scheme, the applicants in these cases were placed in the pre-revised scale of pay of Rs.8000-275-13500 which is corresponding to Rs.15600/- - 39100 with Grade Pay of Rs.5400/-.

10 It is also undisputed that the Superintendents of Customs and Central Excise are having two Grade Pays in PB -2 ie. one with Grade Pay of Rs.4800/- and another with Grade Pay of Rs.5400/-. Those officials become entitled to Pay Band 2 with Grade Pay of Rs.5400/- only after they complete 4 years of service as Superintendents in the Grade Pay of Rs.4800/-.

11 MACP Scheme has brought systemic changes to the then existed ACP Scheme. Both the Schemes were to alleviate the drudgery of lack of promotional avenues of the government servants for a long time. Under the ACP Scheme, financial upgradation in the promotional scale were given on completion of 12 years and 24 years respectively without promotion whereas in the MACP scheme three financial upgradations counting from a direct entry grade on completion of 10, 20 and 30 years respectively **whenever a person has spent 10 years continuously in the same Grade Pay**. The MACP Scheme envisages merely placement in the immediate next higher Grade Pay in the hierarchy of recommended revised Pay Bands under the CCS (Revised Pay) Rules, 2008. It is also to be noted that the Grade Pay at the time of financial upgradation under the MACP Scheme can, in certain cases where regular promotion is not between two successive grades, be different than what is available at the time of regular promotion and in such cases the higher Grade Pay attached to the next promotion post in the hierarchy of the concerned cadre will be given only at the time of regular promotion. It is further to be noted that the Grade Pay of Rs.5400/- is now in two Pay Bands viz; PB2 and PB3. Para 8.1 of the MACP Scheme states:

“8.1 Consequent upon the implementation of sixth CPC's recommendations, grade pay of Rs.5400 is now in two pay bands viz., PB-2 and PB-3. The grade pay of Rs.5400 in PB-2 and Rs.5400 in PB-3 shall be treated as separate grade pays for the purpose of grant of upgradations under MACP Scheme. ”

12 Grade Pay of Rs.5400/- is given to Superintendents of Central Excise, on completion of their 4 years' service in PB-2 with Grade Pay of Rs.4800/-. Applicants in these cases were granted ACP benefits in the Assistant Commissioner's scale in Group 'A' (Rs.8000-275-13500) [equivalent to the 6th CPC Pay Band 3 Rs.15600-39100 with Grade Pay of Rs.5400/-] which was done before the 6th CPC was implemented through CCS (Revised Pay) Rules, 2008.

13 The respondents contend that the placement of the applicants in the Grade Pay of Rs.5400/- in Pay Band 3 has to be treated as a separate Grade Pay for the purpose of grant of upgradation under the MACP Scheme.

14 It appears that a good number of litigations have arisen. In O.A Nos.821 of 2010 and connected cases, the co-ordinate Bench of this Tribunal at Madras vide order dated 9.3.2011 held that the Superintendents of Central Excise are entitled to have the pay scale in Pay Band 3 i.e, Rs.15600-39100 with Grade Pay of Rs.5400/- as replacement pay scale to the pre-revised Rs.8000-275-13500 which was granted to them as financial upgradation under ACP Scheme i.e, the scale of pay of the post in the promotional hierarchy. The department thereafter decided to grant such officials who received financial upgradation in the scale of pay of Rs.8000-275-13500/- as

financial upgradation be granted pay scale in Pay Band 3 Rs.15600-39100 with Grade Pay of Rs.5400/- as per the 6th CPC replacement scale. When the aforesaid decision of the Madras Bench of this Tribunal was taken up before the High Court of Madras, the High court directed the department to issue a fresh circular codifying all the circulars issued earlier and as to whether non-functional scale would be counted or not against future upgradation under the MACP scheme.

15 In their reply statement the respondents in O.A 180/00123/17 have given a detailed history of different litigations ensued and the different clarifications issued by the department culminating in the decision that the financial upgradation granted after 4 years of service as Superintendents of Central Excise would count as a financial upgradation under MACP Scheme and therefore, such persons would not be entitled to 3rd financial upgradation under the MACP to the Grade Pay of Rs.6600/-.

16 Financial upgradations under the schemes of ACP and MACP are policy decisions of the Government of India and they are to be implemented strictly in terms of the schemes. Any interpretation inconsistent with the scheme cannot be acceded to.

17 The applicants rely on illustration 'C' at para 28 of the MACP Scheme.

Para 28 reads:

“C. If a Government servant has been granted either two regular promotions or 2nd financial upgradation under the ACP Scheme of August, 1999 after completion of 24 years of regular service then only 3rd financial upgradation would be admissible to him under the MACPS on completion of 30 years of service provided that he has not earned third promotion in the hierarchy.”

18 Applicants further rely on the FAQ and clarifications issued by the

DoP&T on 9.9.2010 wherein it is stated: -

Sl.No.	Point of Doubt	Clarification
3	How will the benefits of ACP be granted if due between 01.01.2006 and 31.08.2008 ?	<p>The new MACPS has come into existence w.e.f 1.9.2008. However, the pay structure has been changed w.e.f 1.1.2006. Therefore, the previous ACPS would be applicable in the new pay structure adopted w.e.f 1.1.2006. Para 6.1 of Annexure -1 of MACPS is only for exercising option for coming over to the revised pay structure and not for grant of benefits under MACPS. The following illustrations would explain the position.</p> <p>(A) In the case of isolated post:</p> <p>Date of appointment in entry Grade in the pre-revised pay scale of Rs.4000-6000: 01.10.1982</p> <p>1st ACP granted on 9/8/1999 :Rs.4500-7000 (pre-revised)</p> <p>2nd ACP due on 1.10.2006 :Rs.5000-8000 (pre-revised) (revised PB-2 Grade Pay of Rs.4200)</p> <p>3rd financial upgradation under the MACPS would be due on 1.10.2012 (on completion of 30 years of continuous regular service) in the immediate next higher grade pay in the hierarchy of recommended revised pay band and grade pay i.e. Grade Pay of Rs.4600 in PB-2.</p> <p><u>(B) In the case of normal promotional hierarchy</u></p> <p>Date of appointment in entry grade in the pre-revised pay scale of Rs.5500-9000: 01.10.1982</p> <p>1st ACP granted on 9.8.1999: Rs.6500-10500 (pre-revised)</p> <p>2nd ACP due on 1.10.2006 (as per the existing hierarchy): Rs.10000-15200 (pre-revised)</p> <p>Therefore, 2nd ACP would be in PB-3 with Grade Pay of Rs.6600 (in terms of hierarchy available)</p> <p>3rd financial upgradation under MACPS would be due on 1.10.2012 in the immediate next higher grade pay in the hierarchy of recommended revised pay band and grade pay of Rs.7600.</p>

19 However, the crux of the issue involved in these cases is not as to how the ACP benefits granted between 1.1.2006 and 31.8.2008, but the question is whether the Superintendents of Central Excise who have been placed in the promotional scale which corresponds to Rs.15600-39100 with Grade Pay of Rs.5400/- in PB-3 by way of 2nd financial upgradation under the ACP Scheme can claim the 3rd MACP benefits of further placement in the Pay Band-3 with Grade Pay of Rs.6600/- on completion of their 30 years of service from the direct entry grade ? A clear answer is given in para 8.1 of the MACP scheme as quoted above which in unambiguous terms state that Grade Pay of Rs.5400/- in Pay Band 2 and the Grade Pay of Rs.5400 in PB-3 are to be treated as separate Grade Pays for the purpose of grant of financial upgradation under the MACP Scheme. When the Superintendents of Central Excise were initially appointed they were placed in the pre-revised scale of Rs.7500-12000 [in the corresponding revised Pay Band with Grade Pay of Rs.4800/-]. In the 6th CPC revised pay structure after completion of 4 years of service in that Pay Band and Grade Pay they get a higher Grade Pay of Rs.5400/- within Pay Band -2 itself. As per para 8.1 of the MACP scheme such placement in higher Grade Pay has to be treated as a separate Grade Pay for the purpose of MACP Scheme. Therefore, when they are placed in Grade Pay of Rs.6600/- on completion of 30 years, in fact, they have had already undergone 3 financial upgradations. Hence they cannot be considered for the 3rd financial upgradation as it would be contrary to the MACP Scheme.

20 We are of the view that the clarifications issued by the DoP&T in Annexure R-4 (O.A 180/00404/17) on 2.5.2016 that the grant of non-

functional Grade Pay of Rs.5400/- in Pay Band 2 to the Superintendents needs to be counted as one financial upgradation for the purpose of MACP Scheme is correct in terms of para 8.1 of the MACP scheme. Ignoring the granting of non-functional Grade Pay of Rs.5400/- in PB-2 for the purpose of MACP is not in accordance with the government policy and hence is not correct.

21 In the light of the above discussion, we hold that there is no merit in the above applications. Hence, the afore-captioned Original Applications are dismissed. MAs are closed. Parties shall suffer their own costs.

(E.K.BHARAT BHUSHAN)
ADMINISTRATIVE MEMBER

(U.SARATHCHANDRAN)
JUDICIAL MEMBER

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List of Annexures

O.A 180/00123/2017

Annexure A-1 - True copy of the order C.No.II/20/1/2016 Audit dated 28.10.2016 issued by the 4th respondent

Annexure A-2 - True copy of the letter F.No.A-23011/25/215-Ad.II.A dated 20.6.2016 issued by the 3rd respondent

Annexure A-3 - True copy of the order no.29/2009 issued as per C.No.II/39/4/2008 Estt. Dated 19.3.2009 issued by the 3rd respondent

Annexure A-4 - True copy of the O.M No.35034/3/2008-Estt.(D) dated 19.5.2009 issued by the DoPT

Annexure A-5 - True copy of the letter F.No.A-23011/29/2010-Ad.II A dated 20.5.2011 issued by the Under Secretary

Annexure A-6 - True copy of the order No.207/2012 issued as per C.No.II/39/15/2012-Estt dated 15.11.2012 issued by the Addl.Commissioner

Annexure A-7 - True copy of the office order No.192/2014 issued as per F.No.12018/01/2014-Ad.II dated 22.10.2014 issued by the Under Secretary

Annexure A-8 - True copy of the O.M No.35034/3/2008-Estt(D) dated 9.9.2010 issued by the DoP&T

Annexure A-9 - True copy of the letter F.No.A-23011/25/2015-Ad II A dated 26.5.2015 issued by the 4th respondent

Annexure R1 - DoP&T's letter dated 21.7.2010

Annexure R2 - DoP&T's Dy.No.1078183 CR.15 dated 6.5.2015

Annexure R3 - CBEC's letter F.No.A 23011/25/2015-Ad IIA dated 26.5.2015

O.A No.180/00983/2016

Annexure A-1 - True copy of the Order C.No.II/40/1/2016/1695/016 dated 3.11.2016 issued by the 5th respondent

Annexure A-2 - True copy of the pay fixation statement issued as per C.No.II/24/1/15-Actts/11791 dated 25.10.2016 by the Joint Commissioner of the 3rd respondent

Annexure A-3 - True copy of the letter F.No.A-23011/25/2015 – Ad.II.A dated 20.6.2016 issued by the 3rd respondent

Annexure A-4 - True copy of the order no.29/2009 issued as per C.No.II/39/4/2008 Estt. Dated 19.3.2009 issued by the 3rd respondent

Annexure A-5 - True copy of the OM No.35034/3/2008-Estt.(D) dated 19.5.2009 issued by the DoPT

Annexure A-6 - True copy of the letter F.No.A 23011/29/2010-Ad.II A dated 20.5.2011 issued by the Under Secretary

Annexure A-7 - True copy of the Revised Pay Fixation statement issued as per C.No.II/39/15/2012-Estt dated 15.11.2012 issued by the Addl.Commissioner of 3rd respondent

Annexure A-8 - True copy of the Pay fixation statement C.No.II/24/02/2009 dated ...02/2013 issued by the Asst. Commissioner, Central Excise Division, Kollam

Annexure A-9 - True copy of the OM No.35034/3/2008-Estt(D) dated 9.9.2010 issued by the DOPT

Annexure A-10 - True copy of the letter F.No.A-23011/25/2015-Ad IIA dated 26.5.2015 issued by the 4th respondent

Annexure R-1 - True copy of DoP&T's Dy.No.1078183 CR.15 dated 6.5.2015

Annexure R-2 - True copy of CBEC's letter F.No.A23011/25/2015-Ad IIA dated 26.5.2015

Annexure R-3 - True copy of DoP&T's I.D Note No.1135911/2016 CR dated 2.5 .2016

- Annexure R-4 - True copy of DoP&T I.D Note No.1173060/2016/CR dated 2.6.2016
- Annexure R-5 - True copy of DoP&T OM F.No.35034/3/2008-Estt. (D) dated 19.5.2009
- Annexure R-6 - True copy of F.No.A23011/25/2015-Ad.IIA dated 20.6.2016

O.A No.180/00404/17

- Annexure A-1 - A true copy of the Order C.No.II/39/5/2010 Accts-1 dated 27.4.2017 issued by the 4th respondent
- Annexure A-2 - A true copy of clarification F.No.A-23011/25/2015-Ad.II.A dated 20.6.2016 issued by the 2nd respondent
- Annexure A-3 - True copy of the relevant pages of the CCS (RP) Rules, 2008
- Annexure A-4 - True copy of the Office Memorandum No.35034/3/2008-Estt.(D) dated 19th May, 2009 issued by the 5th respondent
- Annexure A-5 - True copy of the relevant pages of the CCS(RP) Rules, 2008 which contains clause X(e) of the resolution
- Annexure R-1 - True copy of DoP&T's letter dated 21.7.2010
- Annexure R-2 - True copy of DoP&T's Dy.No.1078183 CR.15 dated 5.5.2015
- Annexure R-3 - True copy of CBEC's letter F.No.A23011/25/2015 – Ad.IIA dated 26.5.2015
- Annexure R-4 - True copy of DoP&T's I.D Note No.1135911/2016/CR dated 2.5.2016
- Annexure R-5 - True copy of DoP&T's I.D Note No.1173060/2016/CR dated 2.6.2016

O.A No.180/00405/17

- Annexure A-1 - A true copy of the Order C.No.II/39/5/2010 Accts-1 dated 27.4.2017 issued by the 4th respondent
- Annexure A-2 - A true copy of clarification F.No.A-23011/25/2015-Ad.II.A dated 20.6.2016 issued by the 2nd respondent
- Annexure A-3 - True copy of the relevant pages of the CCS (RP) Rules, 2008
- Annexure A-4 - True copy of the Office Memorandum No.35034/3/2008-Estt.(D) dated 19th May, 2009 issued by the 5th respondent
- Annexure A-5 - True copy of the relevant pages of the CCS(RP) Rules,

2008 which contains clause X(e) of the resolution

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|--------------|---|---|
| Annexure R-1 | - | True copy of DoP&T's letter dated 21.7.2010 |
| Annexure R-2 | - | True copy of DoP&T's Dy.No.1078183 Cr.15 dated 5.5.2015 |
| Annexure R-3 | - | True copy of CBEC's letter F.No.A23011/25/2015 – Ad.IIA dated 26.5.2015 |
| Annexure R-4 | - | True copy of DoP&T's I.D Note No.1135911/2016/CR dated 2.5.2016 |
| Annexure R-5 | - | True copy of DoP&T's I.D Note No.1173060/2016/CR dated 2.6.2016 |

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