

**Central Administrative Tribunal  
Principal Bench**

OA No. 2101/2017

MA No.2268/2017

Order reserved on: 09.08.2018

Order pronounced on : 20.08.2018

***Hon'ble Mr. Pradeep Kumar, Member (A)***

1. Sanjay Kumar Gupta, Age 48 years,  
Assistant Director (Accounts),  
Group B Gazetted,  
Department of Fertilizers,  
S/o Sh. Om Prakash,  
Resident of 73, Nirupam Vatika,  
C-58/14, Sector-62,  
Noida (U.P.) 201309.
  
2. Suresh Kataria, Age 52 years,  
Assistant Director (Accounts),  
Group B Gazetted,  
Department of Fertilizers,  
S/o Sh. Ishwar Chander Kataria,  
Resident of Z-33, Sarojini Nagar,  
New Delhi-110023.

... Applicants

(By Advocate: Sh. Suresh Sharma)

Versus

Union of India through

1. Secretary,  
Department of Fertilizers,  
Shastri Bhawan, New Delhi-110001.
  
2. Secretary, Department of Expenditure,  
Ministry of Finance,  
North Block,  
New Delhi-110001.

3. Secretary,  
Department of Personnel and Training,  
North Block, New Delhi-110001.

... Respondents

(By Advocate: Sh. Rajeev Kumar)

### **ORDER**

Heard the learned counsel for applicants and the learned counsel for respondents.

2. The applicants pleaded that they were recruited by Department of Fertiliser as a Junior Accountant (Non-Gazetted). Thereafter they were promoted on 20.02.1997 as Accountant (Non-Gazetted). Thereafter they were granted non-functional grade of Assistant Director. The pay fixation orders in respect of applicant no.1, Sh. Sanjay Kumar Gupta, was issued on 17.03.2015 vide office order no.56/2015 and the pay fixation was indicated w.e.f. 01.07.2013. In respect of applicant no.2, Sh. Suresh Kataria, the pay fixation order no.199/2015 was issued on 05.11.2015 and the pay fixation was indicated w.e.f. 01.07.2015 onwards.

3. The above pay fixation in respect of two applicants were subsequently revised and reduced vide orders no. 97/2017 and 98/2017 both dated 31.05.2017 on the plea that the pay scale and grade pay fixed earlier was under a mis-impression that their services were organised. When this fact of services, being actually unorganised, came to light the pay fixation already granted was

revised/reduced. This reduction has led to a grievance and the present OA.

4. The applicant further pleaded that such non-functional pay scales were being granted by the respondents from the year 2009 in a routine manner as also been vide office order no.161 dated 12.08.2009. When the cases of such non-functional grant of scale came up for consideration in respect of some other officers, a reference was made to Department of Expenditure (DoE) whether such non-functional pay scale is applicable or not. At that stage it was pleaded that services were actually not organised and as such non-functional upgradation was not applicable.

Thereafter the applicants had got notings of the relevant file in a RTI query and it came to light that the initial reasoning for making a reference to the Department of Expenditure that services were unorganised, was itself not correct and in fact services were organised and as such the reference itself to DoE was not warranted in the first place and therefore reduction in salary cannot be sustained.

5. The respondents pleaded that the applicants are not covered under the organised cadre and as such the non-functional upgradation was not applicable in their case. In support thereof, they brought out the recommendations of the 6<sup>th</sup> CPC and 7<sup>th</sup> CPC.

The relevant portions of these recommendations are brought out below:

#### Report of Sixth CPC

“3.8.5 All the posts belonging to the organized accounts cadres are covered in the recommendations contained in Chapter 7.56 relating to Indian Audit & Accounts Department. Apart from the posts in the organized accounts cadres, isolated posts of accounts staff in Group ‘B’ & ‘C’ exist across various ministries and departments of Central Government. The Accountants belonging to unorganized cadres have always sought parity with the posts in the organized accounts cadres. Personnel belonging to the organized accounts cadres not only have different duties but their skill requirement is also higher. The personnel belonging to organized accounts cadres have to compulsorily pass departmental examinations like SAS for promotion. Such is not the case for posts relating to accounts work outside the organized accounts cadres. It is, therefore, not possible to draw any comparison between the posts in organized accounts cadres and those outside it. **The Commission is, consequently, unable to concede any parity between various posts in organized and unorganized accounts cadres.** The various posts in unorganized accounts cadres, however, have parity with the ministerial posts and this parity will need to be maintained. The Commission, accordingly, recommends that the existing relativity between the accounts related posts outside organized accounts cadres and ministerial posts shall be maintained.”

#### Report of Seventh CPC

#### **Accounts Staff Belonging to Unorganised Accounts Cadres**

7.7.3 In the Central Government, there are two categories of Accounts Staff: organized accounts cadres and unorganised accounts cadres. The organized accounts cadres belong to Indian Audit and Accounts Department, Controller General of Civil Accounts, Department of Posts, Indian Railways and Controller General of Defence Accounts. On the other hand, there are many isolated posts of accountants in Group ‘B’ and ‘C’ categories in various ministries/departments who

engage in accounts related works. They do not belong to any organised cadre and are broadly referred to as unorganized accounts cadres.

7.7.4 The Accountants belonging to unorganised accounts cadres have put forward many demands ranging from upgradation of pay scales to merger with organised accounts cadres/other services. Accountants of Research and Analysis Wing, Cabinet Secretariat, have demanded upgrade from GP 4200 to GP 4800 on the lines of organised accounts cadres. Similarly, the Accounts Officers and Junior Accounts Officers of the Central Administrative Tribunal have sought GP 5400 (PB-3) and GP 4800 respectively. The reference in this case are cadres of CSS/CSSS, Accountants of the Bureau of Police Research and Development (BPR&D) have demanded that they should be upgraded from GP 4800 to GP 4600 with the designation of Senior Accountants.

#### Analysis and Recommendations

7.7.5 The matter has been examined. The Commission notes that the mode of recruitment, entry level qualification and the duties and responsibilities of the organised accounts cadres are different when compared to those of unorganised accounts cadres. Similarly, the skill sets of the organised accounts cadres are also fairly higher. The organised accounts cadres have to compulsorily pass various examinations for promotions. This may not be the case in respect of unorganised accounts cadres. In this backdrop, the Commission feels that the unorganised accounts cadres cannot be treated at par with organised accounts cadres. The demands relating to merger of their cadres with other services is also not feasible. **The Commission recommends replacement pay levels for unorganised accounts cadres.”**

6. The respondents pleaded that since the upgradation was not permissible and it was wrongly done, the same was rectified and the salary payments were reduced.

7. Matter was heard at length. The reduction in salary was done without affording any opportunity to the applicants through a show cause notice (SCN). This is not considered appropriate and cannot be sustained.

7.1 In the event, the reduction imposed vide orders no. 97/2017 and 98/2017 both dated 31.05.2017, is set aside and the salary of the applicants is restored. Accordingly, OA is allowed.

7.2 The respondents are given liberty to issue a SCN to the applicants and take a considered view by passing a speaking order within a period of eight weeks of the applicants submitting their representation in response to such a SCN.

8. Pending MA No.2268/2017 filed for joining together is also allowed. No order as to costs.

( Pradeep Kumar )  
Member (A)

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