

**Central Administrative Tribunal
Principal Bench, New Delhi
OA-3582/2017**

New Delhi this the 06th day of August, 2018

Hon'ble Sh. Pradeep Kumar, Member (A)

R.D. Gupta
S/o Late Shri D.R. Gupta
Aged 66 years,
C-803, Hex Tax Commune,
Sector-43, Gurugram, Haryana
Phone No: 9654678648

.. Applicant

(By Advocate : Sh. R.D. Gupta)

Versus

1. Union of India, through
The Secretary,
Ministry of Finance
Department of Revenue,
North Block, New Delhi-110001.

2. The Chairman, CBDT
North Block, New Delhi-110001

3. The Principal Chief Commissioner of Income Tax (CCA),
Chennai, 121, Mahatma Gandhi Road,
Nungambakkam,
Chennai-600034.

... Respondents

(By Advocate : Sh. Shlok Chandra through proxy counsel)

ORDER (ORAL)

The applicant appeared in person to argue his case. Learned counsel for the respondents was also present.

2. The applicant's case is that he had submitted three TA Bills amounting to Rs. 14165/- for certain journeys performed in November, 2009,. Thereafter, another TA Bill amounting to RS. 14,688/- for certain journeys performed in December, 2009 and another bill in r/o LTC to Home Town amounting to Rs. 14,668/-. The applicant submits that these three bills were submitted in time but were paid only after orders by Hon'ble CAT dated 27.10.2016. The applicant is seeking interest for these three delayed payments from the respondents.

2. The applicant has mentioned that he wants to forego his claim for relief in respect of travelling by car and that prayer is not being pressed any more.

3. The Learned proxy counsel for the respondents mentioned that all three TA bills have since been paid immediately after orders by Hon'ble CAT were passed.

4. Both counsels were heard. The limited point for adjudication is that certain interest is due to the applicant for the three delayed payments which has occurred in payment of above mentioned three TA bills. Out of the TA bills as submitted by the applicant, whatever amounts were found to be justified, same has since been paid.

5. It is undisputed that certain payment were due which were delayed. There are a bunch of judgements on the issue *i.e.* **S.K. Dua vs State of Haryana & Anr., (AIR 2008 SC 1077) and Alok Shanker Pandey vs. Union of India & Ors (2007) 3 SCC 545) passed by Hon'ble Supreme Court, S.R. Godara vs State & Ors passed by Hon'ble High Court (CWP 6817/2005) and Sh. Ravinder Kumar vs State of Himachal Pradesh passed by CAT (O.A. No. 460/2011) and Gyan Prakash Katiyar Vs. Union of India & Ors. Decided by CAT, Lucknow (O.A. 311/2011)** where it has been held that interest is not a penalty for punishment, but it is the normal accretion on capital. And hence equity demands that if due payments are delayed, certain interest should also be paid.

5. In view of the above, the interest at GPF rates shall be paid by the respondents within eight weeks.

6. Order **Dasti**.

(Pradeep Kumar)
Member (A)