

**CENTRAL ADMINISTRATIVE TRIBUNAL**  
**CUTTACK BENCH, CUTTACK**  
**O. A. No. 260/377 OF 2013**  
**Cuttack, this the 05<sup>th</sup> day of February, 2018**

**CORAM**  
**HON'BLE MR. S. K. PATTNAIK, MEMBER(J)**  
**HON'BLE DR. M. SARANGI, MEMBER (A)**

.....

1. Janak Pradhan, aged about 43 years, S/o. Narasing Pradhan, At present working as Driver/Peon, Office of Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
2. Saroj Taria, aged about 34 years, S/o. Nilamani Tarai, At present working as Peon, Office of Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
3. Sushanta Patel, aged about 33 years, S/o. Late Raj Kumar Patel, At present working as Peon, Office of Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
4. Manoj Kumar Taria, aged about 28 years, S/o. Nilamani Tarai, At present working as Peon, Office of Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
5. Gangaram Naik, aged about 40 years, S/o. Bairagi Naik, At present working as Driver/Peon, Office of Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
6. Bimal Behera, aged about 39 years, S/o. Beda Banchhar, At present working as Peon, Office of Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
7. Sukadev Naik, aged about 38 years, S/o. Late Dukhu Naik, At present working as Group 'D', Office of Joint Commissioner of Income Tax, Range-2 Sambalpur, At/Po/Dist-Sambalpur.
8. Pradyumna Dehury, aged about 33 years, S/o. Pareswar Dehury, At present working as Group 'D', Office of Joint Commissioner of Income Tax, Range-2 Sambalpur, At/Po/Dist-Sambalpur.
9. Bharat Behera, aged about 29 years, S/o. Luku Prasad Behera, At present working as Group 'D', Office of Joint Commissioner of Income Tax, Range-2 Sambalpur, At/Po/Dist-Sambalpur.
10. Neela Ratna Das, aged about 42 years, S/o. Sashi Bhusan Das, At present working as Group 'D', Office of Joint Commissioner of Income Tax, Range-2 Sambalpur, At/Po/Dist-Sambalpur.
11. Trinath Nayak, aged about 33 years, S/o. Kalandi Nayak, At present working as Sweeper/Peon, Office of Commissioner of Income Tax, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
12. Dillip Kumar Palai, aged about 38 years, S/o. Dinabandhu Palai, At present working as Driver, Office of Commissioner of Income Tax, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
13. Manas Ranjan Pattnaik, aged about 38 years, S/o. Manmath Pattnaik, At present working as Group-D Work, Office of Joint Commissioner of Income Tax, Range-1, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
14. Gajendra Nath Ray, aged about 41 years, S/o. Satrughana Ray, At present working as Group-D Work, Office of Joint Commissioner of Income Tax, Range-1, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
15. Santosh Kumar Jena, aged about 35 years, S/o. Gaura Hari Jena, At present working as Group-D Work, Office of Income Tax DCIT, C-1 (1), Bhubaneswar.

16. Akrura Samal, aged about 43 years, S/o. Hata Samal, At present working as Group-D Work, Office of Income Tax Officer, W-1(4) & T.R.O., Bhubaneswar.
17. Prasanta Kumar Mohanty, aged about 36 years, S/o. Mahadev Mohanty, At present working as Group-D Work, Office of the Income Tax Officer, W-1(1), Bhubaneswar.
18. Pramod Kumar Beyhera, aged about 39 years, S/o. Aparti Behera, At present working as Group 'D' Work, Office of the Income Tax Officer, W-1(1), Bhubaneswar.
19. Pitambar Sahu, aged about 34 years, S/o. Jatrakar Sahu, At present working as Attendant to ACIT, Office of Joint Commissioner of Income Tax, Range-1 Sambalpur, At/Po/Dist-Sambalpur.
20. Prabhat Suna, aged about 38 years, S/o. Rama Kar Suna, At present working as Office Attendant, Office of Joint Commissioner of Income Tax, Range-1 Sambalpur, At/Po/Dist-Sambalpur.
21. Ashis Das, aged about 38 years, S/o. Bhagaban Das, At present working as Attendant, Office of Joint Commissioner of Income Tax, Range-1 Sambalpur, At/Po/Dist-Sambalpur.
22. Bibekananda Mohapatra, aged about 33 years, S/o. Saribasta Mohapatra, At present working as Attendant to, Office of Joint Commissioner of Income Tax, Range-1 Sambalpur, At/Po/Dist-Sambalpur.
23. Parama Bhoi, aged about 39 years, S/o. Banshidhar Bhoi, At present working as Sweeper (Casual basis), Office of Income Tax Officer, Bolangir, At/Po/Dist-Bolangir.
24. Ramesh Behera, aged about 40 years, S/o. Fakir Behera, At present working as Driver, Office of Joint Commissioner of Income Tax, Berhampur, At/Po-Berhampur,, Dist-Ganjam.
25. Prasant Pattnaik, aged about 46 years, S/o. Chaitan Pattnaik, At present working as Management of Canteen & Office Attendant, Office of Joint Commissioner of Income Tax, Berhampur, At/Po-Berhampur, Dist-Ganjam.
26. Dibakar Barik, aged about 35 years, S/o. Hari Barik, At present working as Management of Canteen & Office Attendant, Office of Joint Commissioner of Income Tax, Berhampur, At/Po-Berhampur, Dist-Ganjam.
27. Kuna Maharana, aged about 42 years, S/o. Arjuna Maharana, At present working as Office Attendant, Office of Commissioner of Income Tax(A), Berhampur, At/Po-Berhampur, Dist-Ganjam.
28. Harihar Nayak, aged about 31 years, S/o. Suna Nayak, At present working as Sweeper, Office of Commissioner of Income Tax (A), Berhampur, At/Po-Berhampur, Dist-Ganjam.
29. Abdul Farooque, aged about 36 years, S/o. Late Abdul Razaque, At present working as Office Attendant, Office of J.D. I.T IInv), Sambalpur, At/Po/Dist-Sambalpur.
30. Pradyumna Kumar Mohanty, aged about 40 years, S/o. Krushna Chandra Mohanty, At present working as Sweeper, Office of Income Tax Officer, Paradeep, At/Po-Paradeep, Dist-Jagatsinghpur.
31. Manoj Kumar Pattnaik, aged about 35 years, S/o. Debaraj Pattnaik, At present working as Sweeper, Office of Income Tax Officer, Paradeep, At/Po-Paradeep, Dist-Jagatsinghpur.
32. Debi Prasad Rout, aged about 30 years, S/o. Bhagirathi Rout, At present working as Office Attendant, Office of the Income Tax Officer, Paradeep, At/Po-Paradeep, Dist-Jagatsinghpur.
33. Durga Charana Pattnaik, aged about 47 years, S/o-K.Chandra Pattnaik, At present working as Peon Work, Office of Joint Commissioner of Income Tax, Rourkela, Dist-Sundargarh.

34. Birabara Sahu, aged about 35 years, S/o- Margu Sahu, At present working as Peon Work, Office of the Joint Commissioner of Income Tax, Rourkela, Dist-Sundargarh.
35. Dhurba Charan Biswal, aged about 36 years, S/o-Labani Biswal, At present working as Office Attendant, Office of the Commissioner of Income Tax, (A-2) Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda..
36. Hrushikesh Sahoo, aged about 38 years, S/o- Babaji Charan Sahoo, At present working as Office Attendant, Office of the Income Tax Officer, Dhenkanal, At/Po/Dist-Dhenkanal.
37. Subhransu Kumar Panda, aged about 38 years, S/o- Sudhakar Panda, At present working as Data Entry Operator, Office of the Income Tax Officer, Dhenkanal, At/Po/Dist-Dhenkanal.
38. Tarakeswar Lenka, aged about 41 years, S/o- Bhagaban Lenka, At present working as Gr-D, Office of the Joint Commissioner of Income Tax, Cuttack, At-Arunodaya Market, Link Road, Po/Dist-Cuttack.
39. Baikuntha Behera, aged about 36 years, S/o- Hemanta Kumar Behera, At present working as Duties of Gr-D Post, Office of the Assistant Commissioner of Income Tax, Balasore Circle, Balasore, At/Po/Dist- Balasore.
40. Binod Kumar Mallik, aged about 38 years, S/o- Damodar Mallik, At present working as Group-D Post, Office of the Income Tax Officer, W-2, Balasore, At/Po/Dist- Balasore.
41. Binod Hansda, aged about 34 years, S/o- Sambhu Hansda, At present working as Group-D Job, Office of the Income Tax Officer, Keonjhar, At/Po/Dist- Keonjhar.
42. Jagabandhu Rout, aged about 37 years, S/o-Nirmal Kumar Rout, At present working as Attendant, Gr-D Casual in nature, Office of the Income Tax Officer, Baripada, At/Po/Dist- Mayurbhanj.
43. Satyabrata Mohanta, aged about 34 years, S/o- Ranjit Kumar Mahanta, At present working as Attendant, Gr-D Casual in nature, Office of the Income Tax Officer, Baripada, At/Po/Dist- Mayurbhanj.
44. Dipak Kumar Das, aged about 34 years, S/o-Krushna Chandara Das, At present working as Attendant, Gr-D Casual in nature, Office of the Income Tax Officer, Baripada, At/Po-Baripada, Dist- Mayurbhanj.
45. Manoj Kumar Behera, aged about 32 years, S/o-Hadibandhu Behera, At present working as Group-D Work, Office of the Assistant Commissioner of Income Tax, C-2(1) Bhubaneswar, Rajaswa Vihar, Bhubaneswar, Dist-Khurda..
46. Debabrata Barik, aged about 32 years, S/o-Lokanath Barik, At present working as Group-D Work, Office of the Joint Commissioner of Income Tax, R-2, Bhubaneswar, Rajaswa Vihar, Bhubaneswar, Dist-Khurda..
47. Dipak Kumar Baliarsingh, aged about 33 years, S/o-Dinabandhu Palai, At present working as Group-D Work, Office of the Assistant Commissioner of Income Tax, C-2(2) Bhubaneswar, Rajaswa Vihar, Bhubaneswar, Dist-Khurda..
48. Subarna Moharana, aged about 44 years, S/o-Prabasi Moharana, At present working as Office Attendant, Office of the Income Tax Officer, Puri, At/Po/Dist-Puri.
49. Arun Kumar Maity, aged about 37 years, S/o- Kamal Maity, At present working as Water Boy-cum-Mali, Watchman, Office of the Income Tax Officer, Bhadrak, At/Po/Dist-Bhadrak.
50. Dipak Kumar singh, aged about 34 years, S/o- Braja Kishore Singh, At present working as Computer work on casual basis, Office of the Income Tax Officer, Bhadrak, At/Po/Dist-Bhadrak.

51. Bipani Jena, aged about 46 years, D/o- Late Ajaya Jena, At present working as Sweeper, Office of the Commissioner of Income Tax, Cuttack, At-Arunodaya Market, Link Road, Po/Dist-Cuttack.
52. Sagar Kumar Ojha, aged about 36 years, S/o- Laxmidhar Ojha, At present working as Driver, Office of the Commissioner of Income Tax, Cuttack, At-Arunodaya Market, Link Road, Po/Dist-Cuttack.
53. Banita Sabar, aged about 49 years, D/o- Parasuram Sabar, At present working as Sweeper, Office of the Income Tax Officer, Bhawanipatana, At/Po-Bhawanipatana, Dist-Kalahandi.
54. Radhakanta Pattnaik, aged about 36 years, S/o- Sarat Chandra Pattnaik, At present working as Typing & Data Entry Work on casual basis, Office of the Income Tax Officer, Bhawanipatana, At/Po-Bhawanipatana, Dist-Kalahandi.
55. Laxman Behera, aged about 41 years, S/o-Bhagabat Behera, At present working as Driver, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
56. Loknath Nayak, aged about 33 years, S/o- Narayan Nayak, At present working In I.T. Guest House, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
57. Bhagirathi Naik, aged about 35 years, S/o-Pandari Nayak, At present working as Office Attendant, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
58. Charana Nayak, aged about 33 years, S/o-Rama Nayak, At present working as Office Attendant, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
59. Prabhat Kumar Nayak, aged about 35 years, S/o-Baria Nayak, At present working as Office Attendant, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
60. Pradip Kumar Sabat, aged about 38 years, S/o-Judhistir Sabat, At present working as Office Attendant, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
61. Chintamani Behera, aged about 31 years, S/o-Rama Chandra Behera, At present working as Casual work, Office of the DIT., (Intelligence), Bhubaneswar, At-Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
62. Bijay Kumar Jena, aged about 36 years, S/o-Chintamani Jena, At present working as Driver, Office of the Director of Income Tax, Bhubaneswar, At-Aayakar Bhawan Annexe, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
63. Indiramani Mallik, aged about 41 years, S/o-Uchhab Mallick, At present working as Driver, Office of the Director of Income Tax, Bhubaneswar, At-Aayakar Bhawan Annexe, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
64. Prabhat Kumar Sahoo, aged about 36 years, S/o-Bansidhar Sahoo, At present working as Driver, Office of the Director of Income Tax, Bhubaneswar, At-Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
65. Nilachal Seth, aged about 38 years, S/o-Satya Narayan Seth, At present working as Peon, Office of the Joint Director of Investigation of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
66. A. Srinivas Naidu, aged about 38 years, S/o-A.C. Naidu, At present working as Peon, Office of the Joint Commissioner of Income Tax, Range-1,

Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.

67. Sanjauy Kumar Behera, aged about 34 years, S/o-Ananta Prasad Behera, At present working as Peon, Office of the Director of Income Tax, (Intelligence), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.

68. Gyanichand Behera, aged about 27 years, S/o- Binod Kumar Behera, At present working as Peon, Office of the Joint Commissioner of Income Tax, Range-1, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.

69. Sarat Nayak, aged about 40 years, S/o-Udayanath Nayak, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.

70. Siba Prasad Majhi, aged about 32 years, S/o-Dusasan Majhi, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.

71. Sankar Dhar Das, aged about 35 years, S/o-Bijay Das, At present working as Group -D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.

72. Bhimsen Barik, aged about 31 years, S/o-Chaitanya Barik, At present working as Group-D, Office of the Income Tax Officer, Khurda, At/Po/Dist-Khurda.

73. Santosh Kumar Chakrabarty, aged about 33 years, S/o-Sunil Mohan Chakrabarty, At present working as Group-D, Office of the Income Tax Officer, Keonjhar, At/Po/Dist-Keonjhar.

74. Jayanta Kumar Gochhayat, aged about 30 years, S/o-Nakul Gochhayat, At present working as Group-D, Office of the Income Tax Officer, Paradeep, At/Po/Dist-Paradeep, Dist-Jagatsinghpur.

75. Pradipta Kumar Behera, aged about 34 years, S/o-Pandaba Behera, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Circle-1, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.

76. Dhananjay Dalapati, aged about 35 years, S/o-Hemanta Kumar Dalapati, At present working as Group-D, Office of the Assistant Commissioner of Income Tax, Balasore, At/Po/Dist-Balasore.

77. Ashwini Kumar Lenka, aged about 36 years, S/o-Dharanidhar Lenka, At present working as Group-D, Office of the Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.

78. Manoj Kumar Sahoo, aged about 39 years, S/o-Mahendra Narayan Sahoo, At present working as Group-D, Office of the Joint Commissioner of Income Tax, Range-II, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.

79. Saroj Kumar Chasa, aged about 36 years, S/o-Panchanan Chasa, At present working as Group-D, Office of the Income Tax Officer, Baragarh, At/Po/Dist-Bargarh.

80. Mohendra Kumar Satpathy, aged about 36 years, S/o-Kishore Kumar Satpathy, At present working as Group-D, Office of the Income Tax Officer, Bhawanipatna, At/Po-Bhawanipatana, Dist-Kalahandi.

81. Jogeswar Jena, aged about 27 years, S/o-Krushna Jena, At present working as Group-D, Office of the Income Tax Officer, Ward-1 & 2, Balasore, At/Po/Dist-Balasore.

82. Anil Kumar Behera, aged about 26 years, S/o-Udhaba Charan Behera, At present working as Group-D, Office of the Income Tax Officer, Dhenkanal, At/Po/Dist-Dhenkanal.
83. Debkar Bhoi, aged about 31 years, S/o-Late Dhani Bhoi, At present working as Group-D, Office of the Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
84. Akhaya Kumar Sahu, aged about 30 years, S/o-K.C. Sahu, At present working as Group-D, Office of the Commissioner of Income Tax, Range-1, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
85. Suvaransu Das, aged about 30 years, S/o-Sibananda Das, At present working as Group-D, Income Tax Guest House, Cuttack, At-Mahantipada, C.R. Colony, Po-Chandini Chouk, Dist- Cuttack.
86. Subhendu Kumar Patra, aged about 23 years, S/o-Hrushikesh Patra, At present working as Group-D, Office of the Income Tax Officer, RKeonjhat, At/Po/Dist-Keonjhar.
87. Ghanashyam Banchhor, aged about 31 years, S/o- Raghu Banchhor, At present working as Group-D, Office of the Commissioner of Income Tax, Range-1, Sambalpur, At/Po/Dist-Sambalpur.
88. Sadasiv Mishra, aged about 28 years, S/o-Dibakar Mishra, At present working as Group-D, Office of the Income Tax Officer, Ward-1 (1), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
89. Augustus Soreng, aged about 34 years, S/o- Ilias Soreng, At present working as Group-D, Office of the Joint Commissioner of Income Tax, Rourkela, At-Rourkela, Dist- Sundergarh.
90. Srikantha Behera, aged about 35 years, S/o- Padmalochan Behera, At present working as Group-D, Office of the Joint Commissioner of Income Tax, Balasore, At/Po/Dist-Balasore.
91. Kshitish Kumar Biswal, aged about 27 years, S/o- Arjun Biswal, At present working as Group-D, Office of the Commissioner of Income Tax, Range-1, Sambalpur, At-Ainthapali, Po/Dist-Sambalpur.
92. Ganeswar Nayak, aged about 37 years, S/o-Dibakar Nayak, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
93. Prahallad Sahoo, aged about 33 years, S/o-Adweta Sahoo, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
94. Prakash Chandra Rout, aged about 25 years, S/o-Dhruba Charan Rout, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
95. Susant Kumar Kar, aged about 34 years, S/o-Guru Charan Kar, At present working as Group-D, Office of the Income Tax Officer, Ward-2 (3), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
96. Atish Kumar Gochayat, aged about 36 years, S/o-Sudarshan Gochayat, At present working as Group-D, Office of the Income Tax Officer, Ward 1 (3), Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
97. Naba Kishore Sahoo, aged about 32 years, S/o-Govinda Chandra Sahoo, At present working as Group-D, Office of the Income Tax Officer, Ward-2 (2), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.

98. Bibhuti Bhusan Patra, aged about 40 years, S/o-Brahmananda Patra, At present working as Group-D, Office of the Income Tax Officer, Ward-2 (4), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
99. Raju Kamia Bag, aged about 31 years, S/o-Late Laxman Bag, At present working as Group-D, Office of the Income Tax Officer, Bolangir, At/Po/Dist- Bolangir.
100. Ramesh Chandra Behera, aged about 43 years, S/o-Gopal Charan Behera, At present working as Group-D, Office of the Commissioner of Income Tax, Range-1, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
101. Pradeep Kumar Ram, aged about 33 years, S/o-Kamal Kumar Ram, At present working as Group-D, Office of the Commissioner of Income Tax Officer, Range-2, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
102. Abhijit Swain, aged about 28 years, S/o-Sarat Chandra Swain, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Circle-2 (1), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po- Bhubaneswar, Dist-Khurda.
103. Srinibash Sahoo, aged about 37 years, S/o-Laxman Sahoo, At present working as Group-D, Office of the Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist- Khurda.
104. Biju Kumar Biswal, aged about 30 years, S/o-Dharmananda Biswal, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Circle-1(1), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po- Bhubaneswar, Dist-Khurda.
105. Sadasiv Nayak, aged about 42 years, S/o-Babaji Nayak, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist- Khurda.
106. Kunja Kishre Mukhi, aged about 30 years, S/o-Raghunath Mukhi, At present working as Group-D, Office of the D.I.T. (Inv.), Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist- Khurda.
107. Krushna Chandra Gauda, aged about 33 years, S/o-Natabar Gauda, At present working as Group-D, Office of the Commissioner of Income Tax, (Audit), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist- Khurda.
108. Papu Kabati, aged about 24 years, S/o-Krushna Kabati, At present working as Group-D, Office of the Commissioner of Income Tax, (Audit), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist- Khurda.
109. Ranjan Kumar Dash, aged about 26 years, S/o- Surya Kumar Das, At present working as Group-D, Office of the Commissioner of Income Tax, Range-2, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
110. Bibhuti Naik, aged about 26 years, S/o-Hiranya Naik, At present working as Group-D, Office of the Commissioner of Income Tax, (A-1), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist- Khurda.
111. Sanjaya Kumar Sethi, aged about 34 years, S/o-Fagunath, At present working as Group-D, Office of the Commissioner of Income Tax (TDS), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist- Khurda.

112. Bijay Kumar Patra, aged about 34 years, S/o-Kartika Chandra Patra, At present working as Group-D, Office of the Income Tax Officer, (TDS), Balasore, At/Po/Dist-Balasore.
113. Kabita Panda, aged about 33 years, D/o-Lokanath Panda, At present working as Group-D, Office of the Commissioner of Income Tax, Bhubaneswar, At-Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
114. Akshya Kumar Deo, aged about 34 years, S/o-Babaji Deo, At present working as Group-D, Office of the Commissioner of Income Tax, Bhubaneswar, At-Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
115. Samarendra Adhaya, aged about 43 years, S/o-Amulya Chandra Adhya, At present working as Group-D, Office of the Income Tax Officer, Balasore, At/Po/Dist-Balasore.
116. Santosh Kumar Gauda, aged about 43 years, S/o-Arjun Kumar Gauda, At present working as Group-D, Office of the Joint Commissioner of Income Tax, Rourkela, At-Rourkela, Po-Uditnagar, Dist- Sundergarh.
117. Jafrin Anjum, aged about 36 years, D/o-Nazir Khan, At present working as Group-D, Ward-2 (2), Office of the Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
118. Gyana Ranjan Behera, aged about 28 years, S/o-Jagannath Behera, At present working as Group-D, Office of the Chief Commissioner of Income Tax, (Canteen), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
119. Dhariya Kanta Samal, aged about 35 years, S/o-Gurucharana Samal, At present working as Group-D, I.T.O. Word-2(1), Bhubaneswar, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
120. Rabindra Kumar Das, aged about 36 years, S/o-Dharanidhar Das, At present working as Group-D, Office of the Income Tax Officer, Bargarh, At/Po/Dist-Bargarh.
121. Sachitra Kumar Nayak, aged about 26 years, S/o-Chakradhar Nayak, At present working as Group-D, Circle-2(2), Office of the Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
122. Kishore Kumar Barik, aged about years, S/o- Dibakar Barik, At present working as Group-D, Office of the Commissioner of Income Tax, (I.T. Colony), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
123. Debendra Majhi, aged about 26 years, S/o-Dushasan Majhi, At present working as Group-D, Office of the Commissioner of Income Tax, (C.O.), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
124. Bastav Pradhan, aged about 36 years, S/o- Kalakrushna Pradhan, At present working as Group-D, Office of the Commissioner of Income Tax, (C.O.) Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
125. Sudhalaxmi Parida, aged about 30 years, S/o-Mahendra Kumar Parida, At present working as Group-D, Office of the Income Tax, (C.O.), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.

126. Sanantan Sahoo, aged about 27 years, S/o-Ram Prasad Sahoo, At present working as Group-D, Office of the Income Tax Officer, Bolangir, At/Po/Dist—Bolangir.
127. Satyabrata Rout, aged about 28 years, S/o-Golekha Chandra Rout, At present working as Group-D, Office of the Chief Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
128. Prakash Kumar Pradhan, aged about 30 years, S/o-Krishnanath Pradhan, At present working as Group-D, Office of the Income Tax Officer, Ward-2(2), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
129. Niranjan Sahoo, aged about 31 years, S/o- Gandharb Sahoo, At present working as Group-D, Office of the Income Tax Officer, (IAP), Cuttack, At/Po-Arunodaya Nagar, Link Road, Cuttack.
130. Mahendra Pradhan, aged about 43 years, S/o- Govinda Pradhan, At present working as Group-D, Office of the Joint Commissioner of Income Tax, Range-1, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack
131. P. Prema Kumar, aged about 28 years, S/o- P. Seetaram, At present working as Group-D, Office of the Income Tax Officer, Ward-1(2), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
132. Ramesh Chandra Behera, aged about 28 years, S/o- Raghunath Behera, At present working as Group-D, Office of the Income Tax Officer, Ward-1(2), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
133. Pitabash Sahu, aged about 27 years, S/o- Kailash Chandra Sahu, At present working as Group-D, Office of the Income Tax Officer, Bhadrak, At/Po/Dist-Bhadrak.
134. Himanshu Kumar Ray, aged about 33 years, S/o- Harish Chandra Ray, At present working as Group-D, Office of the Commissioner of Income Tax, Balasore At/Po/Dist-Balasore.
135. Arun Kumar Senapati, aged about 25 years, S/o- Abhiram Senapati, At present working as Group-D, Office of the Commissioner of Income Tax, Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
136. Bikram Charan Mallick, aged about 34 years, S/o- Upendranath Mallick, At present working as Group-D, Office of the Commissioner of Income Tax, (C.O), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
137. Harish Rout, aged about 35 years, S/o- Chaitan Raut, At present working as Group-D, Office of the Income Tax Officer, Ward-2(4), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
138. Soma Samal, aged about 28 years, D/o- Subal Sammal, At present working as Group-D, Office of the Income Tax Officer, Ward-2(3), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
139. D. Krishna Rao, aged about 29 years, S/o- D. Ashu Rao, At present working as Group-D, Office of the Commissioner of Income Tax, (TDS), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.

140. Bikram Kumar Senapati, aged about 30 years, S/o- Kailash Chandra Senapati, At present working as Group-D, Office of the Income Tax Officer, (TDS), Berhampur, At/Po-Berhampur, Dist-Ganjam.
141. Baliya Nayak, aged about 28 years, S/o- Gundicha Nayak, At present working as Group-D, Office of the Income Tax Officer, (TDS), Berhampur, At/Po-Berhampur, Dist-Ganjam.
142. Sukra Larka, aged about 27 years, S/o- Parsu Larka, At present working as Group-D, Office of the Income Tax Officer, (TDS), Rourkela, At-Rourkela, Po-Udtnagar, District-Sundergarh.
143. Prabir Kumar Barik, aged about 27 years, S/o- Dilip Kumar Barik, At present working as Group-D, Office of the Income Tax Officer, (TDS), Rourkela, At-Rourkela, Po-Udtnagar, District-Sundergarh.
144. Manu Charan Mallick, aged about 33 years, S/o- Bulei Mallick, At present working as Group-D, Office of the Income Tax Officer, (TDS), Cuttack, At/Po-Arunodaya Nagar, Link Road, Cuttack.
145. Bibhudutta Pradhan, aged about 29 years, S/o- Rathia Pradhan, At present working as Group-D, Office of the Commissioner of Income Tax, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
146. Manas Kumar Sahoo, aged about 30 years, S/o- Jagatjiban Sahoo, At present working as Group-D, Office of the Income Tax Officer, Ward-2(1), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
147. Pabitra Mohan Panda, aged about 44 years, At present working as Group-D, Office of the Income Tax Officer, Bolangir, At/Po/Dist-Bolangir.
148. Tahir Ahemed, aged about 27 years, S/o- Sk. Abdul Kayum, At present working as Group-D, Office of the Income Tax Officer, Ward-1(2), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
149. Rajendra Kumar Samal, aged about 32 years, S/o- Dr. Adikanda Samal, At present working as Group-D, Office of the Income Tax Officer, Ward-1(3), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
150. Subrat Kumar Barik, aged about 28 years, S/o- Kunja Bihari Barik, At present working as Group-D, Office of the Income Tax Officer, Dhenkanal, At/Po/Dist-Dhenkanal.
151. Pramod Kumar Mohanty, aged about 49 years, S/o- Late Raghunath Mohanty, At present working as Group-D, Office of the Income Tax Officer, Ward-1(1), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
152. Ajit Barik, aged about 24 years, S/o- Dueyodhan Barik, At present working as Group-D, Office of the Income Tax Officer, Ward-1(1), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
153. Gitanjali Mohanty, aged about 37 years, D/o- Late Padmalochan Mohanty, At present working as Group-D, Office of the Income Tax Officer, Ward-2(4), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
154. Smitanjali Behera, aged about 29 years, D/o- Duryodhan Behera, At present working as Group-D, Office of the Income Tax Officer, Ward-2(4), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
155. Sujata Nayak, aged about 28 years, D/o- Late Subas Chandra Nayak, At present working as Group-D, Office of the Income Tax Officer, Ward-2(4), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
156. Monalisha Panda, aged about 35 years, D/o- Late Prafulla Kumar Panda, At present working as Group-D, Office of the Income Tax Officer, Ward-1(2), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
157. Pranati Nayak, aged about 29 years, D/o- Duryodhan Behera, At present working as Group-D, Office of the Income Tax Officer, Ward-2(4), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.

158. Sishir Kumar Beura, aged about 30 years, S/o- Maheswar Beura, At present working as Group-D, Office of the Income Commissioner of Income Tax, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
159. Siba Shankar Swain, aged about 27 years, S/o- Sashank Sekhar Swain, At present working as Group-D, Office of the Income Tax Officer, Baripada, At/Po- Baripada, Dist-Mayurbhanj.
160. Subash Chandra Barik, aged about 34 years, S/o- Akuri Charan Barik, At present working as Group-D, Office of the Commissioner of Income Tax, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
161. Suresh Chandra Sahoo, aged about 30 years, S/o- Banamali Sahoo, At present working as Group-D, Office of the Commissioner of Income Tax, (ITAT), Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
162. Rudra Kinkar Mohapatra, aged about 22 years, S/o- Baidhar Mohapatra, At present working as Group-D, Office of the Commissioner of Income Tax, Cuttack, At/Po- Arunodaya Nagar, Link Road, Cuttack.
163. Ashok Kumar Nayak, aged about 30 years, S/o- Late Surendra Nayak, At present working as Group-D, Office of the Income Tax Officer, Baripada, At/Po-Baripada, Dist-Mayurbhanj.
164. Sunita Moharana, aged about 27 years, D/o- Bidyadhar Moharana, At present working as Group-D, Office of the Income Tax Officer, Ward-2(4), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po- Bhubaneswar, Dist-Khurda.
165. Bipra Charan Sahoo, aged about years, S/o- Narahari Sahoo, At present working as Group-D, Office of the Joint Commissioner of Income Tax, Range-1, Cuttack, (Canteen), At/Po-Arunodaya Nagar, Link Road, Cuttack.
166. Kandarpa Nag, aged about 38 years, S/o-Bira Nag, At present working as Group-D, Office of the Directorate of Income Tax, (Inv), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
167. Amresh Pati, aged about 33 years, S/o- T. K. Pati, At present working as Group-D, Office of the Income Tax Officer, Ward -2(1), Bhubaneswar, At- Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar, At/Po-Bhubaneswar, Dist-Khurda.
168. Mahendra Sahu, aged about 37 years, S/o- Late Bipin Bihari Sahu, At present working as Group-D, Office of the Commissioner of Income Tax, At- Aayakar Bhawan, Ainthapali, Sambalpur, Dist-Sambalpur.
169. Jailesh Suna, aged about 19 years, S/o- Ramesh Suna, At present working as Group-D, Office of the Commissioner of Income Tax, (ASK), At- Aayakar Bhawan, Ainthapali, Sambalpur, Dist-Sambalpur.

(By the Advocate-M/s. Pami Rath, J. Mohanty, J.P. Behera, R.K. Rath)

#### -VERSUS-

#### **Union of India Represented through**

1. Secretary (Revenue), Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
2. The Central Board of Direct Taxes represented through its Under Secretary (Ad. VII), 460 Hotel Samar, Chanakyapuri, New Delhi-1100021.
3. The Chief Commissioner of Income Tax, Orissa, Office of the Chief Commissioner of Income Tax, Odisha, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
4. The Commissioner of Income Tax, Sambalpur, At/Po/Dist-Sambalpur.
5. Joint Commissioner of Income Tax, R-II, Sambalpur, At/Po/Dist-Sambalpur.

6. The Commissioner of Income Tax, Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
7. Joint Commissioner of Income Tax, R-I, Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
8. Income Tax Officer, W-1 (I), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
9. Income Tax Officer, W-I (3) & TRQ, Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
10. Income Tax Officer, W-I (2), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
11. Joint Commissioner Income Tax, R-I, Sambalpur, At/Po/Dist-Sambalpur.
12. Income Tax Officer, Bolangir, At/Po/Dist-Bolangir.
13. Joint Commissioner of Income Tax, Berhampur, At/Po-Berhampur, Dist-Ganjam.
14. Commissioner of Income Tax (A), Berhampur, At/Po-Berhampur, Dist-Ganjam.
15. JDT (Inv.), Sambalpur, At/Po/Dist-Sambalpur.
16. Income Tax Officer, Paradeep, At/Po-Paradeep, Dist-Jagatsinghpur.
17. Joint Commissioner of Income Tax, Rourkela, At/Po-Rourkela, Dist-Sundargarh.
18. Commissioner of Income Tax (A-II), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
19. Income Tax Officer, Dhenkanal, At/Po/Dist-Dhenkanal
20. Joint Commissioner of Income Tax, R-I, Cuttack, At-Arunodaya Market, Link Road, Po/Dist-Cuttack.
21. Income Tax Officer, W-2, Balasore, At/Po/Dist-Balasore.
22. Asst. Commissioner of Income Tax, Balasore Circle, At/Po/Dist-Balasore.
23. Income Tax Officer, Keonjhar, At/Po/Dist-Keonjhar.
24. Income Tax Officer, Baripada, At/Po-Baripada, Dist-Mayurbhanj.
25. Asst. Commissioner of Income Tax, C-2 (2), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
26. Income Tax Officer, Prui, At/Po/Dist-Puri.
27. Income Tax Officer, Bhadrak, At/Po/Dist-Bhadrak.
28. Income Tax Officer, Bhawanipatana, At/Po-Bhawanipatana, Dist-Kalahandi.
29. Commissioner of Income Tax, Cuttack, At/Po- Arunodaya Nagar, Po/Dist-Cuttack.
30. D.I.T. Intelligence, Bhubaneswar, Ayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
31. D.I.T. (Inv), Bhubaneswar, Ayakar Bhawan, Rajaswa Vihar, Bhubaneswar, Dist-Khurda.
32. Income Tax Officer, Jeypore, At/Po-Jeypore, Dist-Koraput.
33. Income Tax Officer, Khurda, At/Po/Dist-Khurda.
34. Income Tax Officer, Bargarh, At/Po/Dist-Baragarh.
35. Commissioner of Income Tax, Sambalpur, At-Ainthapalli, Po/Dist-Sambalpur.
36. Income Tax Officer, Rayagada, At/Po/Dist-Rayagada.
37. Additional Commissioner of Income Tax, Range-1, Sambalpur, At-Ainthapalli, Po/Dist-Sambalpur.
38. Joint Commissioner of Income Tax, Range-1, Cuttack, At/Po-Arunodaya Nagar, Link Road, Cuttack.
39. Chief Commissioner of Income Tax, (MSTU), Puri, At/Po-Puri, Dist-Puri.
40. Joint Commissioner of Income Tax, Balasore, At/Po/Dist-Balasore.
41. Joint Commissioner of Income Tax, Range-I1, Cuttack, At/Po-Arunodaya Nagar, Link Road, Cuttack.

- 42. Commissioner of Income Tax, (Appeal-I), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
- 43. Commissioner of Income Tax, (TDS), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
- 44. Income Tax Officer, (TDS), Balasore, At/Po/Dist-Balasore.
- 45. Commissioner of Income Tax, (C.O), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
- 46. Director of Income Tax, (Inv), Bhubaneswar, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751007.
- 47. Income Tax Officer, (IAP), Cuttack, At/Po-Arunodaya Nagar, Link Road, Cuttack.
- 48. Income Tax Officer, (TDS), Balasore, At/Po-Berhampur, Dist-Ganjam.
- 49. Income Tax Officer, (TDS), Rourkela, At-Uditnagar, Rourkela, Dist-Sundergarh.
- 50. Income Tax Officer, (TDS), Cuttack, At/Po-Arunodaya Nagar, Link Road, Cuttack.
- 51. Commissioner of Income Tax, (ITAT), Cuttack, At/Po-Arunodaya Nagar, Link Road, Cuttack.

...Respondents

(By the Advocate- Mr. S. Behera

**ORDER**

**S. K. PATTNAIK, MEMBER (J):**

The applicants have filed this O.A. for the following relief as enumerated in para 8 of the O.A. :-

*“i. Under these circumstances, it is humbly prayed that this Hon’ble Tribunal may be graciously pleased to admit the present Original Application and issue notice to the respondents to show cause as to why the Original Application shall not be allowed and in the event, if the respondents show no cause or show insufficient cause, this Hon’ble Tribunal may kindly be pleased to quash order dated 9.5.2013 and 16.05.2013 and direct for regularisation of the services of the applicants from the date of initial appointment with all consequential service and financial benefits.*

*And pass such other order as deemed fit and proper.”*

2. In course of argument from both the Ld. Counsels one thing emerged that similarly situated casual workers of the same department had approached C.A.T., Principal Bench, New Delhi wherein their grievances have been redressed and the department has complied with the order. Ld. Counsel for the applicants has placed reliance on a decision dated 22.04.2014 rendered by C.A.T., Principal Bench, New Delhi in O.A. No.2012/2013 where certain directions were imparted to the Department. Basing on the said decision passed in O.A. No.2012/2013 another set of casual workers had approached C.A.T., Principal Bench, New Delhi in O.A. No.1846/2013, 1921/2013 where the Hon’ble Tribunal vide order dated 22.05.2014

have disposed of the grievance of the applicants relying on the earlier observation made by C.A.T., Principal Bench, New Delhi in O.A. No.2012/2013.

3. Since the matter has already been adjudicated by C.A.T., Principal Bench, New Delhi and there is nothing on record to show that the said order has been challenged before the Hon'ble High Court of Delhi or that the order has been set aside or modified, by way of judicial precedent, we are bound by the said decision.

4. However, to put it on record we quote the observations of the Hon'ble C.A.T. Principal Bench passed in O.A. No.2012/13 on 22.04.2014 :-

*“12. We have heard the learned counsel for the Applicants Shri S. K. Gupta and the learned counsel for the Respondents Shri Rajinder Nischal. There is no dispute that many of the applicants have been working with respondents as casual labourers for over 10 years. One of them has been working w.e.f. 03.05..1995. He has put in nearly 20 years of casual service. There are others who have been engaged from the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005 and 2006. They are still continuing. By the impugned letter dated 09/13.05.2013, the Respondents-CBDT through the CIT(Vigilance) has only observed the CCIT/DGIT regions continue to ignore DOP&T OMs dated 07.06.1998, 10.09.1993, 12.07.1994 and 11.02.2006 with regard to engagement of casual labourers. The OM dated 07.06.1998 has already been extracted in this order. It deals with guidelines in the matter of recruitment of casual workers on daily wage basis. It also contains the provisions for regularization of services of the casual workers subject to the prescribed conditions. It is vide OM dated 10.09.1993 the casual labourers (Grant of Temporary Status and regularization) Scheme of Government of India, 1993 has been issued. It deals with the procedure for granting temporary status to casual labourers and their regularization in service. OM dated 12.07.1994 has been issued by the DOP&T clarifying the various references received by them regarding the aforesaid OM dated 10.09.1993 regarding grant of temporary status and regularization of casual workers. The OM dated 11.12.2006 deals with regularization of qualified workers appointed against sanctioned posts in irregular manner in the light of the judgment of the Apex Court in the case of the Uma Devi(supra). Therefore, the general statement of CIT(Vigilance), CBDT that the CCIT/DGITS have violated any of the aforesaid Office Memoranda in the case of the Applicants are not factually correct and it has been made without any application of mind. Further, it is seen, as observed earlier, that the applicants have been working with the Respondents for fairly long time. Suddenly issuing a direction to CCITs/DGITS that they should ensure that none of the DDOs working in this region make any payments to the directly deployed casual workers in contravention of the Government/DOP&T orders and the judgment of the Supreme Court and bringing the applicants in this OA under the said directions is nothing but arbitrary and illegal. We therefore, quash and set aside the aforesaid impugned letters dated 09/13.05.2013 and 22.05.2013. We also make the stay granted against the operation of the aforesaid orders given on*

11.06.2013 absolute. Further, we direct the Respondents to continue to disburse payments/remuneration/wage/payments to the Applicants against their employment as per the standard terms and conditions prevalent and being followed at present.

13. We also make it clear that the applicants who are still working as daily wagers/casual employees shall not be replaced by another set of daily wagers/casual labourers directly or through any other mode unless the disengagement is resorted to on the ground of unsuitability. As regard the prayer of the Applicants for regularization is concerned, we may profitably refer to the judgment of the Apex Court in *Uma Devi Case*(*supra*), the relevant part of which is reproduced as under:-

44. Once aspect needs to be clarified. There may be cases where irregular appointments(not illegal appointments) as explained in *S.V. Narayanappa* (*supra*), *R.N. Nanjundappa* (*supra*), and *B.N. Nagarajan* (*Supra*) and referred to in Paragraph 15 above, of duly qualified persons in duly sanctioned vacant posts might have been made and the employees have continued to work for ten years or more but without the intervention of orders of courts or of tribunals. The question of regularization of the services of such employees may have to be considered on merits in the light of the principles settled by this court in the cases above referred to and in the light of this judgment. In that context, the Union of India, the State Government and their instrumentalities should take steps to regularize as a one time measure, the services of such irregularly appointed, who have worked for ten years or more in duly sanctioned posts but not under cover of orders of courts or of tribunals and should further ensure that regular recruitments are undertaken to fill those vacant sanctioned posts that require to be filled up, in cases where temporary employees or daily wagers are being now employed. The process must be set in motion within six months from this date. We also clarify that regularization, if any already made, but not subjudice, need not be reopened based on this judgment, but there should be no further by passing of the constitutional requirement and regularizing or making permanent, those not duly appointed as per the constitutional scheme.”

5. Since law has already been set at rest in the meantime, the present O.A. is disposed of with a direction to the Respondents to adopt the same ratio as has been observed by the C.A.T. Principal Bench in the aforesaid decision, and to extend the same treatment to the present applicants, provided they are similarly placed and eligible for consideration keeping in view individual entitlement and departmental norms. No costs.

(DR. M. SARANGI)  
MEMBER (A)

( S. K. PATTNAIK)  
MEMBER (J)

