

**CENTRAL ADMINISTRATIVE TRIBUNAL
CHANDIGARH BENCH**

...
ORIGINAL APPLICATION NO.060/00421/2019
Chandigarh, this the 30th day of April, 2019

...
CORAM:HON'BLE MR. SANJEEV KAUSHIK, MEMBER (J) &
HON'BLE MS. P. GOPINATH, MEMBER (A)

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1. Rajesh Kumar Arora son of Sh. Kharati Ram age 50 years presently working as Superintendent in the office of Central good and Service Tax (CGST), Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab 141001 (R/o MIG Flat No. 33-S.F., Nirmal Chhaya Apartments, Rishi Nagar C-Block, Ludhiana – 141001).
2. Mangat Ram Kapoor son of Late Sardari Lal age 55 years presently working as Superintendent in the office of Central Good and Service Tax (CGST), Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab 141001 (R/o 168-C, Rishi Nagar, Ludhiana 0 141001.)
3. Vinay Kumar son of Sh. Kulbhusha Rai Bali age 51 years presently working as Superintendent in the office of Central Good and Service Tax (CGST), commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab 141001 (R/o 166-C, Rajguru Nagar, Ludhiana – 141001).
4. Meena Sharma son of Late Choni Lal Sharma, age 52 years presently working as Superintendent in the office of Central Good and Service Tax (CGST) Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o 166-C, Rajguru Nagar, Ludhiana – 141001).
5. Gurwinder Singh son of Late Gurmukh Singh age 50 years presently working as Superintendent in the office of Central Good and Service Tax (CGST), Audit Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana Punjab 141001 (R/o 5-H, Shaheed Bagat Singh Nagar, Ludhiana – 141001).
6. Alka Gupta daughter of Late Dharam Pal Gupta age 50 years presently working as Superintendent in the office of Central Good and Service Tax (CGST), Commissionerate, Jalandhar... GST Bhawan, F-Block, Rishi Nagar, Ludhiana – 141001(R/o 3 A, Kalkaji Enclave, Hambran Road, Ludhiana – 141001).
7. Kamlesh Kumar Singla son of Bajrang Dass age 51 years presently working as Superintendent in the office of Central Good and service Tax (CGST), Audit Circle, Jalandhar, GST Bhawan, F-Block, Rishi Nagar, Ludhiana – 141001 (R/o 40-C, Rishi Nagar, Ludhiana – 141001).

8. Rajinder Kaur daughter of Sh. Balbir Singh age 58 years presently working as Superintendent in the office of Central Good and Service Tax (CGST) Division, Plot No. 247, Gandhi Road, C/o Kansal Hospital, Moga (Pb)- 142001 (R/o 9/911, Backside Samrat Hotel, Moga).
9. Sunil Kumar Bansal son of Sh. Suraj Bhan age 44 years presently working as Superintendent in the office of Central Good and Service Tax (CGST) Commissionerate, GST Bhawan, F-Block, Rishi Nagar, Ludhiana – 141001, (R/o 175, Phase-II, Model Town, Bathinda – 151005).
10. Jatinder Singh son of Sh. Gurmel Singh age 46 years, presently working as Senior Intelligence Officer/Superintendent in the office of DGGI, Zonal Unit, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o 118, Friends Colony, P.O. Ramgarh, Chandigarh Road, Ludhiana – 141010)
11. Rakesh Bhargava son of Sh. Opinder Nath age 50 years presently working as Senior Intelligence Officer/Superintendent in the office DGGI, Zonal Unit, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o Flat No. 18-S.F., Nirmal Chhaya Apartments, Rishi Nagar C-Block, Ludhiana – 141001).
12. Kashmira Singh daughter of Sh. Sardara Singh age 54 years presently working as Superintendent in the office of Custom Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o 3-A H. No. 19, Guru Ramdas Nagar Khanna, Ludhiana – 141015).
13. Paras Ram son of Sh. Daulat Ram, age 54 years presently working as Superintendent in the office of Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o VPO Nangal Krar Khan, Jalandhar – 144024).
14. Harinder Pal Singh son of Dharam Pal Singh age 51 years presently working as Superintendent in the office of Custom Commissionerate, Central Excise House F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o 56, Defence Colony, Ludhiana) – 141001.
15. Paramjit Singh son of Mohinder Singh age 54 years presently working as Superintendent in the office of Custom Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o B-13, Dr. Ambedkar House Building Society Sec 70, Mohali – 141001).
16. Raj Kumar son of Sh. Hazara Ram age 51 years presently working as Superintendent in the office of Custom Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o 1506, Sector 39, Chd Road, Ludhiana – 141001)
17. Ram Kumar son of Sh. Bhopal Singh age 50 years presently working as Superintendent in the office of custom commissionerate, Central Excise House, F-Block, Income Tax

Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o 102/6, Royal Estate Ambala Road Zirakpur – 140603)

18. Yudhvir Singh son of Sh. Balbir Singh age 51 years presently working as Superintendent in the office of Commissionerate Central Excise house, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o H. No. 06, Century Enclave, Nabha Road, Patiala – 147005).

19. Ram Kumar son of Sh. Chaman Lal 49 years presently working as Superintendent in the office of Custom Commissionerate, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o H. No. 2, Vpo Wadala, Jalandhar – 144003).

20. Mulkh Raj son of Sh. Faqir Chand age 55 years presently working as Superintendent in the office of Central Good and Service Tax (Cgst) Division, South Ludhiana, Central Excise House, F-Block, Income Tax Quarters, Rishi Nagar, Ludhiana, Punjab – 141001 (R/o VPO Dhanowali, Near DPS Jalandhar – 144010)

....Applicants

(Present: Mr. P.M. Kansal, Advocate)

Versus

1. Union of India through the Secretary to Ministry of Finance, Nehru Place, New Delhi – 110019.

2. The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, New Delhi through its Chairman, North Block, New Delhi – 110011.

3. The Principal Commissioner of Central Excis & GST (Cadre Controlling Authority), Goods and Services Tax Commissionerate Chandigarh, Central Revenue Building, Plot No. 19, Sector 17 C, Chandigarh.

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Respondents

(Present: Mr. Sanjay Goyal, Advocate)

ORDER (Oral)

SANJEEV KAUSHIK, MEMBER (J)

1. MA No. 060/00733/2019 is allowed and the applicants are allowed to join together to file this single O.A.

2. Applicants, in the present O.A. are aggrieved against the order dated 25.09.2018 (Annexure A-1) whereby their claim for grant of Non Functional Grade (NFG) based upon judicial

pronouncement has been rejected only on the plea that they were not a party to the proceedings before the Court in the relied upon cases.

2. Learned counsel submitted that the similarly placed persons approached this Tribunal for grant of NFG, as claimed in the present O.A., by filing O.A. No. 1044/2014 titled **Munish Kumar and Others Vs. Union of India and Others** and 060/00018/2015 titled **Sanjeev Dhar and Others Vs. Union of India and Others**, which have been allowed while relying upon a judgment dated 06.09.2010, passed by the Hon'ble High Court of Madras in the case of **M. Subramanian Vs. Union of India & Others**, affirmed up to the Hon'ble Supreme Court. The orders passed in the aforementioned cases have also been upheld by the Hon'ble Punjab and Haryana High Court while dismissing the Writ Petition filed at the hands of the respondents. Learned counsel contended that despite various judicial pronouncements in favour of the applicants, their claim for grant of similar benefits, being similarly situated employees, has been rejected. He argued that the plea of the respondents for rejecting the claim of the applicants that they were not a party in the relied upon cases, is bad in law, in view of ratio laid down in the case of **Union of India and Another Vs. Lalita S. Rao and Others** 2001 SC 1792 wherein it has been held that a decision of Court of Law should be implemented for all similarly situated employees whether party or not. On the aforementioned pleas, learned counsel prayed that the impugned order be set aside.

3. Issue notice to the respondents.
4. At this stage, Mr. Sanjay Goyal, Sr. CGSC, appears and accepts notice on their behalf. He is not in a position to support the impugned order. He also could not cite any law contrary to what has been held in the indicated case holding that the similarly placed employees should not be compelled to approach the Court of Law, for similar benefits.
5. In the wake of the above, we are left with no other option but to set aside the impugned order and direct the respondents to re-appreciate the claim of the applicants, in view of the law laid down in the relied upon cases. Ordered accordingly.
6. Upon such consideration, if the applicants are found similarly situated like the applicants in the relied upon cases, then the relevant benefits be granted to them, otherwise a reasoned and speaking order be passed on their claim, within a period of two months from the date of a copy of this order.
7. Needless to mention, that the disposal of the O.A. shall not be construed as an expression of any opinion on the merit of the case.

No costs.

(P. GOPINATH)
MEMBER (A)

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(SANJEEV KAUSHIK)
MEMBER (J)
Dated: 30.04.2019