

**IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
HYDERABAD BENCH : HYDERABAD**

**Original Application Nos.307, 308, 309, 310, 311, 312 & 549 of 2018  
Date of Order : 27.08.2018**

**O.A.No.307/2018 :**

**Between :**

1. C.Sripaad S/o Dr. C.Purna Rao,

Age: 48 Years, Occ: Superintendent Central Tax,  
O/o Audit-II Commissionerate, Hyderabad.

2. T.G. Ananth S/o. T.S.Gopalakrishnan,

Age: 49 Years, Occ: Superintendent of Central Tax,  
O/o Audit –I Commissionerate, Hyderabad.

3. P.V.Venkata Rao S/o Pandu Ranga Rao,

Age:57 years, Occ: Superintendent of Central Tax ,  
O/o Principal Commissioner, Customs Commissionerate,  
Hyderabad.

4. Bina Bakshi D/o Late Sri. D.C.L.Roy,

Age:49 Years, Occ: Superintendent of Customs,  
O/o Principal Commissioner, Customs Commissionerate, Hyderabad.

5. T.Raghunatha Reddy S/o T.Ramachandra Reddy,

Age: 49 Years, Occ: Sr. Intelligence Officer (Superintendent),  
O/o DGGST Intelligence, HZU, Hyderabad.

6. T.A.Narasimham S/o Late T.Subrahmanyam,

Age:55 years Years, Occ: Superintendent of Central Tax(Tech),  
O/o Audit-I, Hyderabad.

7. M.Satyanarayana S/o M.Kondal Rao,

Age: 44 years, Occ: Superintendent of Central Tax,  
Circle-6, O/o Audit-I Commissionerate. Hyderabad.

8. D.Nageswara Rao S/o D.Subba Rao,

Age: 58 Years, Occ: Superintendent,  
O/o Qutbullapur Range, Jeedimetla Division,  
Medchal commissionerate, Hyderabad.

9. B.Satyanarayana S/o B.Bhadraiah,  
Age: 50 Years, Occ: Superintendent of Central Tax,  
O/o Hyderabad Customs Commissionerate, Hyderabad.

10. G.Rambabu S/o Venkateshwara Rao,  
Age: 49 Years, Occ: Superintendent of Central Tax,  
O/o Nagole Range, Saroor nagar Division,  
Ranga Reddy Commissionerate.

11. A.V.Subramanyam S/o Sri. A.Raghava Rao,  
Age: 57 years, Occ: Superintendent of Central Tax,  
O/o Tarnaka Division, Secunderabad Commissionerate.

12. M.S.Suresh Babu S/o Sri. M.Sunkanna,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o Kavadiguda GST Range, Musheerabad Division,  
Secunderabad Commissionerate.

13. Erra Ram Mohan S/o Erra Uppalaiah,  
Age: 49 Years, Occ: Superintendent of Central Tax,  
O/o Bholakpur Range, Musheerabad Division,  
Secunderabd GST Commissionerate.

14. KSL. Kishore Babu S/o K.T. Rama Rao,  
Age: 57 years, Occ: Superintendent of Customs & Tax,  
O/o Technical-II, Hyderabad-I Audit Commissionerate.

15. M.Mallikarjun S/o Late Shri M.B.Ayyavarlu,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o Group 83, Circle VIII, Audit-II Commissionerate,  
Hyderabad.

16. G.V.Prasad S/o. G.V.Ramana,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o Banjara Hills I Range, Hyderabad GST Commissionerate,  
Hyderabad.

17. V.Srinivas S/o V.Madhava Rao,  
Age: 49 Years, Occ: Superintendent of Central Tax,  
O/o Hyderabad Audit-I Commissionerate, Hyderabad.

18. Gampa Ram Mohan S/o G.Nageshwara Rao,  
Age: 50 years, Occ: Superintendent of Customs,  
O/o RGIA, Shamshabad, Customs Commissionerate.

19. Geeta Jyapalan D/o Late. A.Unnikrishnan Nair,

Age: 50 Years, Occ: Superintendent of Central Tax,  
O/o GST Cell, CCO, GST Bhavan, Hyderabad.

20. T.Ramalakshmi D/o. P.R. Maharshi,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o Appeals-I, Hyderabad.

21. P.Srinivasa Murthy S/o Late P.P.Sastry,  
Age: 53 Years, Occ: Superintendent of Central Tax,  
O/o Hqrs, Medchal Commissionerate, Hyderabad.

22. V.Srivatsa S/o V.V.N. Murthy,  
Age: 46 Years, Occ: Superintendent of Central Excise,  
O/o DGGSTI, Hyderabad Zonal Unit, Hyderabad.

23. S.S.S.Prasad S/o. Late S.Suryanarayana,  
Age: 51 Years, Occ: Superintendent of Central Excise,  
O/o DGGSTI, Hyderabad Zonal Unit, Hyderabad.

24. B.Pavan Kumar Reddy, S/o. ,  
Age:49 years , Occ: Superintendent of Central Tax,  
O/o Ranga Reddy Commissionerate, Hyderabad.  
GST Zone.

**... Applicants**

**And**

1. The Union of India , Ministry of Finance,  
Department of Revenue, North Block,  
New Delhi, Represented by its Deputy Secretary/Under Secretary.

2. Central Board of Customs and Central Excise/  
Central Board of Indirect Taxes and Customs, North Block  
New Delhi, Rep. by its Chairman and Spl. Secretary.

3. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Hyderabad Zone,  
GST Bhavan, Hyderabad.

4. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Visakhapatnam Zone,  
Customs House, Visakhapatnam.

5. The Principal Commissioner, Customs,  
Central Tax, Central Excise & Service Tax,  
Hyderabad GST Commissionerate (Cadre Controlling Authority),  
GST Bhavan, Hyderabad. ... Respondents

Counsel for the Applicants : Mr.N.Vijay, Advocate

Counsel for the Respondents : Mrs.K.Rajitha, Sr.CGSC

**O.A.No.308/2018 :**

1. G.Ravi Kumar S/o G.V.A.L Narasimha Rao,

Age: 50 Years, Occ: Superintendent,  
Audit-II Commissionerate, Hyderabad.

2. K.Ravinder Reddy S/o Narsimha Reddy,

Age: 49 Years, Occ: Superintendent of Central Excise,  
Audit-II Commissionerate, Hyderabad, Sitharam Prasad  
Complex, Red Hills, Hyderabad.

3. A.V. Venu Gopal S/o A.Bhadraiah,

Age: 50 years, Occ: Superintendent of Central Tax  
O/o The Principal Commissioner of Customs,  
Hyderabad Customs Commissionerate GST Bhavan,  
Basheerbagh, Hyderabad.

4. Gandhe Bal Kishan S/o G.Balaih,

Age: 60 years, Occ: Superintendent Central Excise (Retd.),  
Audit-I Commissionerate, Hyderabad.

5. B.Syed Ahammad S/o Late B.Ghouse Saheb,

Age: , Occ: Superintendent of Central Tax ,  
O/o Circle-IV, Audit-I Commissionerate, Hyderabad.

6. M.Pratap Reddy S/o Late M.Somi Reddy,

Age: 47 years, Occ: Superintendent of Central Tax ,  
O/o Circle-III, Audit-I Commissionerate, Hyderabad.

7. B.Prasad S/o Late Hanmandlu,

Age: 58 Years, Occ: Superintendent of Central Tax ,  
Gunfoundry-I Range Abids Division,

Hyderabad Commissionerate.

8. Mudsu Srinivas Rao S/o M.Narasimha,  
Age: 47 Years, Technical Section, Abids Division,  
O/o Hyderabad GST Commissionerate.

9. Kompella Srinivas S/o Shri K.Soma Raju,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o Begumbazar-II GST Range,  
Begumbazar Division, Hyderabad GST Commissionerate.

10. B.Natesh S/o Late B.Koteswara Rao,  
Age:48 years , Occ: Superintendent of Central Tax ,  
O/o Circle-VIII, Audit-I Commissionerate, Hyderabad.

11. P.Gangadhar Rao S/o P.Nageswara Rao,  
Age: 48 years , Occ: Superintendent of Central Tax ,  
O/o Group-82, Circle-VIII Audit-I Commissionerate,  
Hyderabad.

12. N.V.L. Subrahmanyam S/o Late N.Pitchaiah,  
Age: 50 years, Occ: Superintendent of Central Tax ,  
GST Cell, Medchal GST Commissionerate Hyderabad.

13. Ch. Sri Ranganath S/o. (Late) Gopala Charyulu,  
Age: 49 years, Occ: Superintendent of Central Tax ,  
O/o Appeals-I Commissionerate, Hyderabad (Hqrs).

14. A.Giridhar S/o A.Venkateswar Rao,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o Circle V, Hyderabad I Audit Commissionerate,  
Hyderabad.

15. G.Yadagiri Rao S/o G.Sudershan Rao,  
Age: 48 years, Occ: Superintendent of Central Tax,  
O/o Musheerabad GST Division,  
Secunderabad Commissionerate.

16. Mandella Ekambara Rao S/o Late M.Krishna Murthy,  
Age: 59 years, Occ: Superintendent of Central Tax ,  
O/o Madhapur CGST Range.

17. Kavuri Madhu S/o Late K.Raghavaiah,  
Age: 59 years, Occ: Superintendent of Central Tax ,  
O/o KPHB CGST Range.

18. R.V. Mohan Rao S/o Late. R.Venkateswarlu,  
Occ: Superintendent of Central Tax(Rtd)  
Age: 60 years, Plot No.102, Dandamudi Enclave,  
Pet Basheerabad, Jeedimetla (V), Secunderabad-500067.

19. T.Venu Gopala Swamy S/o Late T.Narayana Swamy,  
Age: 60 Years, Occ: Superintendent of Central Tax,  
H.No. 16-11-511/D/139, Flat No.301, Tirunilayam,  
Shaali Vahana Nagar, Moosarambagh, Hyderabad-50036.

20. V.V.L. Narasimha Rao S/o V.S. Ramachandra Murthy,  
Age: 52 Years, Occ: Superintendent of Central Tax ,  
D.No. 1-2-51, Flat No. 301, Saikrupa Towers, Gaganmahal Road,  
Domalguda, Hyderabad-500029.

21. Mandalaneni Srinivasa Rao S/o M.Kuchela Rao,  
Age:51 Years, Occ: Superintendent of Central Tax,  
O/o Kamareddy GST Range, Karimnagar GST Division,  
Medhchal GST Commissionerate.

22. P.Meenakshi W/o M.Srinivasa Rao,  
Age: 47 Years, Occ: Superintendent of Central Tax ,  
O/o DGGSTI, HZU, Hyderabad.

23. K.Poorna Chandra Sekhar S/o. Late Sri. K.Lachaiah,  
Age: 50 Years, Occ: Superintendent of Central Tax,  
O/o Moula Ali Range, Malkajgiri Division, Medchal  
Commissionerate.

24. I.Venu Gopala Sarma S/o Late Sri. I.Purushottama Sarma,  
Age: 64 Years, Occ: Superintendent of Central Tax ( Retired).     ... **Applicants**

**And**

1. The Union of India , Ministry of Finance,  
Department of Revenue, North Block, New Delhi,  
Represented by its Deputy Secretary/Under Secretary.

2. Central Board of Customs and Central Excise/  
Central Board of Indirect Taxes and Customs, North Block

New Delhi, Rep. by its Chairman and Spl. Secretary.

3. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Hyderabad Zone,  
GST Bhavan, Hyderabad.

4. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Visakhapatnam Zone,  
Customs House, Visakhapatnam.

5. The Principal Commissioner, Customs, Central Tax,  
Central Excise & Service Tax,  
Hyderabad GST Commissionerate (Cadre Controlling Authority),  
GST Bhavan, Hyderabad.

... **Respondents**

Counsel for the Applicants : Mr.N.Vijay, Advocate

Counsel for the Respondents : Mrs.B.Gayathri Varma, Addl.CGSC

**O.A.309/2018 :**

**Between :**

1. K.Rama Chandra Reddy S/o K.Rama Subba Reddy,  
Age: 52 years, Occ: Superintendent of Central Tax ,  
O/o the Commissioner Hyderabad Audit –II Commissionerate,  
Sitarama Towers, Lakdikapool, Hyderabad.

2. M.Venu Gopal S/o M.Shankaraiah,  
Age: 49 years, Occ: Superintendent of Central Tax ,  
O/o Chief Commissioner, GST & Customs,  
Basheer Bagh, Hyderabad.

3. Koppula Srinivas S/o Kasipathi Rao,  
Age: 48 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Tax,  
Computer Section, Medchal GST Commissionerate,  
Hyderabad.

4. Srinivas Rachakonda S/o Sri. R.V.Srihari,  
Age: 47 years, Occ: Superintendent of Central Tax ,  
O/o The Commissioner of Central Tax,

Review & Tribunal Hqrs, Medchal GST  
Commissionerate, Hyderabad.

5. S.Sasi Rekha D/o A.Rambabu,  
Age: 48 years, Occ: Superintendent of Central Tax,  
O/o ADG Audit, Hyderabad Zonal Unit.

6. D.Geetha Padmaja D/o D.Nagabhushana Rao,  
Occ: Superintendent of Central Tax,  
Age: 50 Years, O/o Audit-II, Commissionerate.

7. M.V.S.N . Vamsidhar S/o. M.Ramalingam,  
Age: 47 years, Occ: Superintendent of Central Tax,  
Office of the Chief Commissioner, GST & Customs, Hyderabad Zone.

8. G.Venkateshwarlu S/o Sathyamaiah,  
Age: 49 Years, Occ: Superintendent of Central Tax,  
Office of the Chief Commissioner, GST & Customs, Hyderabad Zone.

9. M.Rajendra Kumar S/o. M.Kondal Rao,  
Age: 49 years, Occ: Superintendent of Central Tax ,  
Office of the Chief Commissioner, GST & Customs, Hyderabad Zone.

10. G.P. Sukumar S/o G.Prasada Rao,  
Age: 47 years, Occ: Superintendent of Central Tax ,  
O/o The Commissioner,  
Ranga Reddy GST Commissionerate.

11. P.V. Jai Kiran S/o Sri. Veeraji,  
Age: 48 years, Occ: Superintendent of Central Tax ,  
O/o Commissioner of Central Tax,  
Audit II Commissionerate, Sitaramprasad Towers,  
Lakdikapool, Hyderabad-500004.

12. Benu Gopal Naidu S/o Sri B.Rama Rao,  
Age: 47 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner, Secunderabad Committee.

13. Jampani Suresh Babu S/o Satyanarayana,  
Age: 46 years, Occ: Superintendent of Central Tax ,  
Group:85, Cricle-VIII, Hyderabad,  
Audit-I Commissionerate.

14. G.Bala Brahmam S/o Late.G.Kotaiah,  
Occ: Superintendent of Central Tax,  
Age: 51 Years, Group: 83, Circle-VIII,  
Hyderabad Audit-I Commissionerate.

15. S.Sujit S/o P.S.Srikanta Sastry,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner (Appeals-II),  
Basheerbagh, Hyderabad.

16. S.V.Ramana S/o (Late) N.Subramanian,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner (Appeals-II),  
GST & Central Excise, Seventh Floor,  
GST Bhavan, L.B. Stadium Road,  
Basheerbagh, Hyderabad.

17. T.Venu Gopal Rao S/o Venkateswarlu,  
Age: 59 years, Occ: Superintendent of Central Tax ,  
O/o Commissioner of Central Tax,  
Audit-I, Commissionerate, GST Bhavan,  
Hyderabad.

18. V.Narsing Rao S/o Late V.Bhoomaiah,  
Age: 59 years, Occ: Superintendent of Central Tax,  
O/o Commissioner of Central Tax Audit I  
Commissionerate GST Bhavan, Basheerbagh,  
Hyderabad.

19. Malathi Madhavan D/o A.N. Ananthapadmanabhan,  
Age: 51 Years, Occ: Superintendent of Central Tax,  
Ameerpet-I Range, Ameerpet Divison,  
Hyderabad GST Commissionerate, 4<sup>th</sup> Floor,  
CLS Building, Nampally Station Road, Abids,  
Hyderabad.

20. Vinukonda Raghuram S/o Late V.Nagaraju,  
Age: 48 Years, Occ: Superintendent of Central Tax,  
O/o Shamshabad Range, 2<sup>nd</sup> Floor, Pathange Trade House,  
Mohan Reddy Nagar, Sivarampally, Hyderabad.

21. G.Harish Reddy S/o G.Pulla Reddy,  
Age: 49 years, Occ: Superintendent of Central Tax,  
MIS Section Audit-I Commissionerate GST Bhavan,  
Basheerbagh, Hyderabad.

22. B.Sreenivasa Rao S/o B.Veeraiah,  
Age: 58 Years, Occ: Superintendent of Central Tax,  
SAG-24, Circle-II Audit –I Commissionerate GST Bhavan,

Basheerbagh, Hyderabad.

23. Goldwyn Samraj Kumar S/o R.Manoharan,  
Age: 48 Years, Occ: Superintendent of Central Tax,  
Gaddiannaram Range, Saroornagar division,  
Ranga Reddy Commissionerate.

24. K.Satya Prasad S/o K.Venkata Rao,  
Age: 60 years, Occ: Superintendent (Retd.),  
Maritime Section, O/o Hyderabad Commissionerate,  
Hyderabad.

... Applicants

**And**

1. The Union of India , Ministry of Finance,  
Department of Revenue, North Block,  
New Delhi, Represented by its Deputy Secretary/Under Secretary.

2. Central Board of Customs and Central Excise/  
Central Board of Indirect Taxes and Customs, North Block,  
New Delhi, Rep. by its Chairman and Spl. Secretary.

3. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Hyderabad Zone,  
GST Bhavan, Hyderabad.

4. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax,  
Visakhapatnam Zone, Customs House, Visakhapatnam.

5. The Principal Commissioner, Customs, Central Tax,  
Central Excise & Service Tax,  
Hyderabad GST Commissionerate (Cadre Controlling Authority),  
GST Bhavan, Hyderabad.

... Respondents

Counsel for the Applicants : Mr.N.Vijay, Advocate

Counsel for the Respondents : Mr.A.Vijaya Bhaskar Babu, Addl.CGSC

**O.A.No.310/2018 :**

1. M.Devika D/o M.Pulla Rao,  
Age: 57 Years, Occ: Assistant Commissioner,  
O/o Office of the Assistant Commissioner,  
Shamshabad Division, Ranga Reddy commissionerate.
  
2. S.E.Harinath S/o S.T. Eranna,  
Age: 47 Years, Occ: Superintendent of Central Tax ,  
O/o Shamshabad Division Office,  
Ranga Reddy Commissionerate.
  
3. G.Raja Sekhar Reddy S/o G.Somi Reddy,  
Age: 50 Years, Occ: Superintendent of Central Tax ,  
O/o (On Deputation to Enforcement Directorate,  
Hyderabad),Customs Commissionerate, Hyderabad.
  
4. MD. Yakubuddin Waseem S/o MD. Immamuddin,  
Age: 60 Years, Occ: Superintendent of Central Tax ,  
O/o Audit-II commissionerate Hyderabad.
  
5. Anantha Ramaswamy S/o Late Sri. R.A.Padmanabhan,  
Age:49 years , Occ: Superintendent of Central Tax ,  
O/o CCO, Hyderabad Zone.
  
6. R.Srinivas Rao S/o R.Venkateswarlu,  
Age: 48 Years, Occ: Superintendent of Central Tax,  
O/o Ramanthapur Range, Uppal Division,  
Secunderabad Commissionerate, Hyderabad Zone.
  
7. G.Devendar Reddy S/o G.Ganga Reddy,  
Age: 49 Years, Occ: Superintendent of Central Tax ,  
O/o Audit-I Commissionerate, GST Bhavan, Hyderabad.
  
8. B.Rama Subba Reddy S/o Late B.N. Reddy,  
Age: 47 years, Occ: Superintendent of Central Tax,  
O/o Hyderabad GST Commissionerate.
  
9. C.Mallikarjun Reddy S/o Late C.B.Reddy,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o DGGSTI (Hyderabad CCA).
  
10. E.Subhan Rao S/o E.V.Rao,  
Age: 48 years, Occ: Superintendent of Central Tax,

O/o The Superintendent of Central Tax, Sangareddy Range,  
Flat No.328, Mathrusri Nagar, Miyapur-500049.

11. B.Joseph S/o B.Yellamanda,  
Age: 55 Years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Tax,  
Hyderabad, Audit-II Commissionerate,  
Sita Ram Prasad Towers, Red Hills,  
Lakdikapool, Hyderabad.

12. Medabalimi Srinivasa Rao S/o China Ankaiah,  
Age: 48 years Years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Tax, Hyderabad  
Audit-II Commissionerate, Sita Ram Prasad Towers,  
Red Hills, Lakdikapool, Hyderabad.

13. J.Prabhakra Rao S/o J.Venkateswara Rao,  
Age: 59 Years, Occ: Superintendent of Central Tax,  
O/o The Assistant Commissioner of Customs &  
Central Tax Medchal Division, Medchal Commissionerate,  
Formation Keesara Range.

14. C.V. Subba Rao S/o Late Sri. Rathaiah,  
Age: 59 Years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Customs & Central Excise,  
Audit-II Commissionerate, MIS-II Section,

15. K.Madhavi D/o K.S.Devender,  
Age: 47 Years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Customs & Central Excise,  
Circle-I, Gr.12, Audit-II Commissionerate Hyderabad.

16. B.Joel Pradeep Kumar S/o Late K.L. John Samuel,  
Age: 48 Years, Occ: Superintendent of Central Tax ,  
O/o Siddepet Range, Medchal Division,  
Medchal Commissionerate.

17. M.N.Charyulu S/o Late M.Raja Gopala Charyulu,  
Age: 55 Years, Occ: Superintendent of Central Tax & Central Excise,  
Review Section, O/o Chief Commissioner of Central Tax & Customs,  
(Hyderabad Commissionerate), GST Bhavan, Basheerbagh, Hyderabad,  
Telangana State-500 004.

18. B.V.Sridhar S/o Late B.Raghu Ram,  
Age: 48 Years, Occ:Superintendent of Central Excise & Customs,  
O/o Old Malakpet Range, Charminar Division, Hyderabad GST

Commissionerate, Ponette Bhavan, Ramkote.

19. CHV. Raveendra Kumar S/o Shri CH.Venkataiah,  
Age: 48 Years, Occ: Superintendent Customs Excise DG  
(Vigilance), Begumpet, Hyderabad.

20. V.V.S. Prasad S/o Late Sri. V.Subrahmanyam,  
Age: 48 Years, Occ: SIO, O/o DGGSTI, HZU, Hyderabad.

21. T.V.S Sreedhar Kumar S/o Late T.Rama Krishna Sastry,  
Age: 50 Years, Occ: SIO,  
O/o DGGSTI, HZU, Hyderabad.

22. K.R.K.V.N.S. Radha Krishna Rao S/o Late. K.Sree Ramulu,  
Age: 53 Years, Occ: Superintendent, Muttuguda Range,  
O/o Tarnaka Division, Secunderabad Commissionerate.

23. B.Vigneshwara Prasad S/o Laxman,  
Age: 49 Years, Occ: Superintendent of Central Excise,  
O/o Sircilla Range, Karimnagar Division, Medchal  
Commissionerate.

24. G.Ramesh Babu S/o G.V.Partha Sarathi,  
Age: 44 Years, Occ: Superintendent of Central Tax,  
O/o Medchal Commissionerate (GST(CPC)).

... Applicants

**And**

1. The Union of India , Ministry of Finance,  
Department of Revenue, North Block, New Delhi,  
Represented by its Deputy Secretary/Under Secretary.

2. Central Board of Customs and Central Excise/  
Central Board of Indirect Taxes and Customs, North Block  
New Delhi, Rep. by its Chairman and Spl. Secretary.

3. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax,  
Hyderabad Zone, GST Bhavan, Hyderabad.

4. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Visakhapatnam Zone,  
Customs House, Visakhapatnam.

5. The Principal Commissioner, Customs, Central Tax,  
Central Excise & Service Tax,  
Hyderabad GST Commissionerate (Cadre Controlling Authority),  
GST Bhavan, Hyderabad. ... Respondents

Counsel for the Applicants : Mr.N.Vijay, Advocate

Counsel for the Respondents : Mrs.Megharani Agrawal, Addl.CGSC

**O.A.311/2018 :**

1. Ch. Divakar Rao, S/o Ch. Madhu Sudhan Rao,  
Age: 49 Years, Occ: Superintendent of Central Tax,  
O/o Medchal Range, Medchal Division, Medchal  
Commissionerate, Hyderabad Zone.

2. Vanga Yadagiri S/o Late Mallaiah,  
Age: 50 years, Occ: Superintendent of Customs-Legal,  
O/o Hyderabad Customs Commissionerate, Hyderabad.

3. T.Prabhakar Reddy S/o T.Narayana Reddy,  
Age: 47 years , Occ: Superintendent of Central Tax,  
O/o The Assistant commissioner of Central Tax,  
Tirupati Audit Circle, Vizag Audit Commissionerate,  
M.R.Palli Tirupathi.

4. J.Srinivas S/o J.Appa Rao,  
Age: 47 years, Occ: Superintendent of Central Tax,  
O/o Appeals Section, VI Floor, Posnett Bhavan, RRGST  
Commissionerate, Ramkot, Hyderabad.

5. B.Ganga Bhavani D/o B.Veeraswamy,  
Age: 47 years, Occ: Superintendent of Central Tax,  
Bachupally Range, Medchal Division, Medchal Commissionerate.

6. V.Rajneesh Kumar S/o M.Kanhaiya Lal,  
Age: 47 Years, Occ: Superintendent of Central Excise,  
O/o Air Cargo Commissionerate, Customs, Hyderabad.

7. P.Subhash S/o P.S.Ramachandran  
Age: 47 Years, Occ: Superintendent of Central Excise,  
O/o Audit-II Commissionerate, Hyderabad.

8. Ch.Ramasesha Rao S/o Anjaneyulu,  
Age: 49 years , Occ: Superintendent of Central Excise,  
O/o Audit-I Commissionerate, Hyderabad.

9. P.Krishna S/o P.Gangadhar,  
Age: 47 Years, Occ: Superintendent of Central Excise,  
O/o Secunderabad GST Commissionerate,

10. K.Srinivas Rao, S/o ,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o Banjara Hills GST Division, Hyderabad GST Commissionerate.

11. P.Venkateshwarlu S/o P.Komuraiah,  
Age: 57 years, Occ: Superintendent of Central Tax,  
O/o Mancheryal Division, Medchal Commissionerate.

12. A.Ganesh Satyadev S/o late A.Nagabhushana Rao,  
Age: 50 years, Occ: Superintendent of Cusotms,  
O/o Hqrs Office, Hyderabad Customs Commissionerate.

13. Raihamallu Ramesh Reddy S/o R.Thippa Reddy,  
Age: 48 years, Occ: Superintendent of Central Tax,  
O/o Kadapa GST Division, Tirupati Commissionerate.

14. G.Sreenivas S/o G.Venkata Reddy,  
Age: 55 Years, Occ: Superintendent of Central Tax,  
O/o jeedimetla Division, Medchal Commissionerate.

15. R.Naganathan S/o Late S..Radhakrishnan,  
Age: 48 years, Occ: Superintendent of Central Tax,  
O/o The Supdt. of Central Tax, Warngal Range.

16. Chatuvedula Srinivas S/o Late C.A. Murthy,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o DRI, ZU, Hyderabad, (Hyderabad CCA).

17. Syed Junaid Salik S/o Syed Mahmood,  
Age: 51 years, Occ: Superintendent of Central Tax,  
O/o Air Cargo Complex, Shamshabad, Hyderabad.

**... Applicants**

**And**

1. The Union of India , Ministry of Finance,  
Department of Revenue, North Block, New Delhi  
Represented by its Deputy Secretary/Under Secretary.
2. Central Board of Customs and Central Excise/  
Central Board of Indirect Taxes and Customs, North Block  
New Delhi, Rep. by its Chairman and Spl. Secretary.
3. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Hyderabad Zone,  
GST Bhavan, Hyderabad.
4. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Visakhapatnam Zone,  
Customs House, Visakhapatnam.
5. The Principal Commissioner, Customs,  
Central Tax, Central Excise & Service Tax,  
Hyderabad GST Commissionerate (Cadre Controlling Authority),  
GST Bhavan, Hyderabad.

... **Respondents**

Counsel for the Applicants : Mr.N.Vijay, Advocate

Counsel for the Respondents : Mr.P.Krishna, Addl.CGSC

#### **O.A.312/2018 :**

1. Mittapalli Srinivas s/o Late M. Gouriah,  
aged 49 yrs, Occ. Superintendent of Central Tax & Central Excise,  
Hqrs Review Section, O/o Commissioner, Secunderabad,  
Commissionerate, GST Bhavan, LB Stadium Road, Basheerbagh,  
Hyderabad, Telangana State-500 004.
2. Mannava Jaipal S/o. Late M.M.Raj,  
Age: 49 years, Occ: Superintendent of Central Tax & Central Excise,  
O/o Additional Director General, Directorate of Vigilance,  
Hyderabad Zonal unit, S.V. Trinath Height, III Floor, Above  
Maxivision Eye Hospital, Begumpet, Hyderabad.

3. K.Mahendranath S/o Late Ganjaiah,  
Age: 48 years, Occ: Superintendent of Central Tax & Central Excise, Office of the Assistant Commissioner, of CGST, Khammam GST Division.

4. M.V. Jeevan Roy S/o. Late M.Daniel Raju,  
Age: 49 years, Occ: Superintendent of Central Tax & Central Excise, Office of the Assistant Commissioner, Of CGST, Khammam GST Division.

5. Apelagunta Phani Bhushan S/o Apelagunta Kama Sundara Rao,  
Age: 46 years, Occ: Superintendent of Central Tax (Technical)  
Chief Commissioner Office, Basheerbagh, Hyderabad-500004.

6. Kasivajhula Shanthi D/o K.V. Prabhakaran,  
Age: 45 years, Superintendent of Central Excise GST cell,  
Chief Commisioner's Office, Basheerbagh, Hyderabad-500004.

7. Vani Nemani D/o N.Pandu Ranga Rao,  
Age: 47 years, Superintendent of Central Excise (CPC-cell),  
Medchal Commisionerate, Headquarters Office,  
Basheerbagh, Hyderabad-500004.

8. B.Vijayabhaskar Reddy S/o Dr.B.G. Reddy,  
Age: 52 years, Superintendent of Central Tax & Central Excise,  
O/o Office of the Assistant Commissioner, Nalgonda Division,  
Ranga Reddy Commisionerate, Nalgonda

9. Gangadhar Panday S/o Devi Prasad Panday.N,  
Age: 53 years, Occ: Superintendent of Central Excise Retd.,  
O/o the Commissioner Vizag-I, Commisionerate.

10. K.R.K. Surendra Babu S/o Late Sri K.R. Kannan,  
Age: 58 years, Occ:Superintendent of Central Tax Adjudication Section,  
O/o The Commissioner Central Tax, Hyderabad GST Commisionerate, 6<sup>th</sup> Floor,  
GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad.

11. V.Shanmukheswara Rao S/o Late. V.Venkata Narayana,  
Age: 57 years, Occ: Superintendent of Customs, RGIA,  
Shamshabad, Customs Commisionerate, Hyderabad.

12. E.Prabhakar Reddy S/o Late E.V.N Acharya,  
Age: 46 years, Occ: Superintendent of Central Tax,  
Office of the Chief Commissioner, GST & Customs,  
Hyderabad Zone, Hyderabad.

13. K.Venkata Rathnam S/o K.Eshwaraiah,  
Age: 49 years, Occ: Superintendent of Central Tax,  
Secunderabad Commissionerate (AE), Hyderabad.

14. G.G. Suresh Kumar S/o G.Ranga Rao,  
Age: 48 years, Occ: Superintendent of Central Tax,  
Warangal Division, Secunderabad Commissionerate,  
Hyderabad.

15. P.Dinesh Kumar S/o Late Sri P.Satyanarayana,  
Age: 47 years, Occ: Superintendent of Central Excise,  
Ranga Reddy Commissionerate, Hyderabad.

16. P.V.S. Sailendra Kumar S/o D.Guru Murty,  
Age: 48 years, Occ: Superintendent of Customs,  
RGIA, Shamshabad.

17. Damayanthi Raparla W/o B.V.Subba Rao,  
Age: 49 years, Occ: Superintendent of Central Tax,  
Hyderabad Audit-II Commissionerate, Hyderabad.

18. Kondala Suresh Kumar S/o K.Satyanarayana,  
Age: 50 years, Occ: Superintendent of Customs ACC,  
Shamshabad, Hyderabad, Customs.

19. Vattikonda Ravikumar,  
Age: 62 years, Occ: Superintendent of Central Tax (Retd),  
Patancheru Division, Hyderabad-I Commissionerate,  
Hyderabad.

20. Srinivas Rao Battu S/o Sri. (Late) Yoseph Battu,  
Age: 53 years, Occ: Superintendent of Central Tax,  
Tribunal Section, Hqrs, Secunderabad Commissionerate,  
Basheerbagh, Hyderabad.

21. M.Durga Prasad S/o M.Suryanarayana,  
Age: 52 Years, Occ: superintendent SAG 42 Circle IV,  
Hyderabad Audit I Commissionerate, GST Bhavan,  
Basheerbagh, Hyderabad.

22. K.Soma Sekhar Reddy S/o Late Sri. K.V. Ramana Reddy,  
Age: 49 years, Occ: Superintendent, SAG-23, Circle-II,  
Hyderabad Audit-I Commissionerate, Posnett Bhavan,  
Tilak Road, Hyderabad.

23. R.Srinivasa Reddy S/o R.Bucha Reddy,  
Age: 50 years, Occ: Superintendent, SAG-22, Circle-II,  
Hyderabad Audit-II Commissionerate.

24. N.R.Aparna D/o N.Venkat Ratnam,  
Aged: 50 Years, Occ: Superintendent, Jeedimetla Divison,  
Medchal Commissionerate, Hyderabad.

25. B.S.V. Somanath S/o B.P.S. Murthy,  
Age: 47 years, O/o the Superintendent of Customs & Central Tax,  
Sanga Reddy Range, Plot No. 328, SSR Arcade, Mathrusri  
Nagar, Miyapur, Medchal Commissionerate,  
Hyderabad-500049.

26. A.V. Ramana Murthy S/o. A.V. Hanumantha Rao,  
Age: 50 Years, Occ: Superintendent of Central Tax, O/o Supdt, CGST,  
Gajularamaram Range, Aditya Towers, Sri Sai Enclave, Bowenpally.

27. G.V.Subba Rao S/o G.V.V.S. Murthy,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o the Commissioner, Audit-II Commissionerate,  
Red Hills, Hyderabad-500049.

28. V.D.Ananda Kumar S/o V.Gnanamani,  
Age: 48 years, Occ: Superintendent of Central Tax ,  
O/o the Commissioner Central Tax Customs & Excise,  
Secunderabad GST Commissionerate, GST Bhavan,  
Basheer Bagh, Hyderabad.

**... Applicants**

**And**

1. The Union of India , Ministry of Finance,  
Department of Revenue, North Block, New Delhi,  
Represented by its Deputy Secretary/Under Secretary.

2. Central Board of Customs and Central Excise/  
Central Board of Indirect Taxes and Customs, North Block  
New Delhi, Rep. by its Chairman and Spl. Secretary.

3. Chief Commissioner, Customs, Central Tax, Central Excise & Service Tax,  
Hyderabad Zone, GST Bhavan, Hyderabad.

4. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Visakhapatnam Zone,  
Customs House, Visakhapatnam.

5. The Principal Commissioner, Customs,  
Central Tax, Central Excise & Service Tax,  
Hyderabad GST Commissionerate (Cadre Controlling Authority),  
GST Bhavan, Hyderabad. ... Respondents

Counsel for the Applicants : Mr.N.Vijay, Advocate

Counsel for the Respondents : Mr.A.Radha Krishna, Addl.CGSC

**O.A.549/2018 :**

1. N.Amareswara Rao S/o. Narayana,  
Age: 54 years, Occ: Superintendent of Central Tax,  
O/o The Audit Circle, CR Building, CGST Bhavan,  
Kannavarithota, Guntur-522004.

2. Vallu Srinivasulu S/o Anjaneyulu,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The HQRS, Customs Preventive Commissionerate,  
2<sup>nd</sup> Floor, Station Corporate, 55-17-3, Near CGO Complex,  
Industrial Estate, Autonagar, Vijayawada-520007.

3. Nandipati Srinivas S/o Dharama Rao,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The Preventive Commissioner, 2<sup>nd</sup> Floor,  
Station Corporate, 55-17-3, Near CGO Complex,  
Industrial Estate, Autonagar, Vijayawada-520007.

4. Bollapragada Srinivas Rao S/o Venkateswarlu (Late),  
Age: 48 years, Occ: Superintendent of Central Tax,  
O/o The Assistant Commissioner of Central Tax,  
2<sup>nd</sup> Floor, Aditi Crystal, Near Madras Bus Stand,  
Nellore-524003.

5. R.V. Ramaswamy W/o R.Lakshmi Narasimha Rao,  
Age:49 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner (Appeals) Office, 3<sup>rd</sup> Floor,  
CR Buildings, CGST Bhavan, Kannavarithota,  
Guntur-522004.

6. S.Shanmuga Sundaram S/o. S.S. Raghavan Pillai,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Assistant Commissioner of Central Tax, Amaravati GST  
Divison, Vijayawada-52007.

7. Voore Siva Prasad S/o V Sathyanarayana Sarma  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The HQRS, Customs Preventive Commissionerate,  
2<sup>nd</sup> Floor, Station Corporate, 55-17-3, Near CGO Complex,  
Industrial Estate, Autonagar, Vijayawada-520007.

8. Chunduru Srinivas Rao S/o Nageshwara Rao,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The CR Building, CGST Bhavan,  
Kannavari Thota, Guntur-522004.

9. Sadiq Ali khan S/o Subhan Khan,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Customs Preventive Commissionerate,  
Krishnapatnam Customs House, Gopalapuram (post)  
Nellore District.

10. Mallela Srinivasa Rao S/o M.Chenna Rao,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The Computer Sections, Room No.12,  
CR Building, CGST Bhavan, Kannavarithota,  
Guntur-522004.

11. Seetamsetti Kishore S/o S.Virupaksha Rao,  
Age: 51 years, Occ: Superintendent of Central Tax,  
O/o The DRI, Regional Unit, 5<sup>th</sup> Floor, Abdul Salam Bldgs,  
Ashok Nagar, Bundar Road, Vijayawada.

12. Yadlapalli Srinivas Rao S/o Y. Nageswara Rao,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Tax, C.R. Building,  
CGST Bhavan, Kannavarithota, Guntur-500004.

13. K.I. Vijaya Raju S/o K.William (late) ,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Ongole CGST Range, Nellore Division,  
Nellore sub- Commissionerate, Guntur Commissionerate.

14. DVSN Vara Prasad S/o Sankar Rao,

Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner, CR Building, CGST Bhavan,  
Kannavarithota, Guntur-522004.

15. Jitta Venkateswarlu S/o Gurunnadham,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Audit Circle, Guntur, C.R. Buildings,  
Kannavarithota, Guntur.

16. K.S.V.D Srinivas S/o Late K. Subba Rao,  
Age: 46 years, Occ: Suptd. Of Customs,  
O/o The Commissioner of Customs (P),  
Road No.2, Industrial Estate, Autonagar, Vijayawada-7.

17. I. Pavan Kumar S/o Late I. Veerabhadra Rao,  
Age: 47 years, Occ: Suptd. of Customs,  
O/o The Assistant Commissioner of Customs,  
Customs Division, Vaidyauagar, Ramanayya peta,  
Kakinada.

18. V.Ranga Rao S/oJogi Raju ,  
Age: 51 years, Occ: Suptd. Of Customs,  
O/o The Development Commissioner,  
Visakhapatnam Special Economic Zone,  
(VSEZ) Duvvada Vishakhapatnam.

19. V.S.S. Girija Kumar S/o Late V.Krishna Murthy,  
Age: 50 years, Occ: Suptd. Of Customs,  
O/o The Joint Commissioner of Customs,  
Customs Commissionerate (prev),  
Customs House: Kakinada.

20. S.Madhu Babu S/o Late S.Archi Rao,  
Age: 51 years, Occ: Suptd. Of Customs,  
O/o The Joint Commissioner of Customs,  
Customs House: Kakinada.

21. M.Vijaya Krishna S/o M.Jagannadha Rao,  
Age: 49 years, Occ: Supdt. of Customs,  
O/o The Joint Commissioner of Customs,  
Customs House: Kakinada.

22. S.S. Leela Krishna S/o S. Raja Gopala Rao,  
Age: 47 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner (Appeals) Customs & Central Tax,

23. G.Rajakumar S/o G.Rajamouli,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Excise Appeal  
Commissionerate Guntur, Kannavarithota, Guntur.

24. C V Kondaiah S/o C.Chinna Rangaiah,  
Age: 47 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Tax,  
C.R.Buildings, CGST Bhavan, Kannavarithota,  
Guntur.

25. M.Muralidhar Rao S/o Malakondaiah,  
Age: 49 years, Occ: Superintendent of Central Tax,  
O/o The Assistant Commissioner of GST,  
Amaravathi GST Division, Vijayawada.

26. Maddineni Srinivas Rao S/o M.Kotaiah,  
Age: 48 years, Occ: Superintendent of Central Tax ,  
O/o The Assistant Commissioner GST,  
Autonagar, Vijayawada.

27. Darapaneni Chandra Sekhar S/o Darapaneni Kristappa,  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Excise & Central Tax,  
C.R. Buildings, M.G. Road, Vijayawada.

28. G.Bala Subrahmanyam S/o G. Sree Rama Murthy (late),  
Age: 50 years, Occ: Superintendent of Central Tax,  
O/o The Commissioner of Central Excise & Central Tax,  
C.R. Building, M.G.Road, Vijayawada.

29. P.V.V. Prasada Rao S/o P.Pydithalli,  
Age: 51 years, Occ: Superintendent of Central Tax,  
O/o The Superintendent of Central Tax,  
Seetamampeta Range, North Division, Vizag.

30. V.Chandrasekhar Rao S/o Visweswara Rao,  
Age: 51 years, Occ: Superintendent of Central Tax.,  
O/o The Principal Commissioner, GST, Vishakhapatnam.

31. V.Vijaya Gopal S/o Narayana Swamy,  
Age: 46 years, Occ: Superintendent of Central Tax,  
O/o The Assistant Commissioner of Central Tax,

Vizianagaram Divisional Office, Vizianagaram.

32. B.Kanaka Rao S/o Lakshmi Narayana,  
Age: 60 years, Occ: Suptd., of Central Tax (Retd.),  
O/o The Assistant Commissioner Saroornagar Division,  
Ranga Reddy Commissionerate. Hyderabad.

33. Ananda Reddy S/o A.Bhujanga Reddy,  
Age: 50 years, Occ: Supdt., of Central Tax,  
O/o The Kondapur Range, Gachibowli Division,  
Rangareddy GST Commissionerate.

**... Applicants**

**And**

1. The Union of India , Ministry of Finance,  
Department of Revenue, North Block, New Delhi,  
Represented by its Deputy Secretary/Under Secretary.

2. Central Board of Customs and Central Excise/  
Central Board of Indirect Taxes and Customs, North Block  
New Delhi, Rep. by its Chairman and Spl. Secretary.

3. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Hyderabad Zone,  
GST Bhavan, Hyderabad.

4. Chief Commissioner, Customs, Central Tax,  
Central Excise & Service Tax, Visakhapatnam Zone,  
Customs House, Visakhapatnam.

5. The Principal Commissioner, Customs,  
Central Tax, Central Excise & Service Tax,  
Hyderabad GST Commissionerate (Cadre Controlling Authority),  
GST Bhavan, Hyderabad.

Counsel for the Applicant ... Mr.N.Vijay, Advocate

Counsel for the Respondents ... Mr.R.V.Mallikarjuna Rao, Addl. CGSC

**CORAM:**

***Hon'ble Mr.Justice R.Kantha Rao ... Member (Judl.)***  
***Hon'ble Mrs.Naini Jayaseelan ... Member(Admn.)***

***ORAL ORDER***

***{ As per Hon'ble Mr.Justice R.Kantha Rao, Member (Judl.) }***

The issue requires adjudication in all the OAs being common, they are disposed of by the following common order.

2. The version of the applicants in all the OAs is that they were appointed as Inspectors and were granted ACP in the scale of Rs.7500-12000 on the dates mentioned in the respective OAs. As per the Government of India Resolution and CCS (RP) Rules, 2008 they are entitled for Non-Functional Grade Pay of Rs.5400/- upon completion of regular service of 04 years in the Grade Pay of Rs.4800/- (pre-revised 7500-12000 scale). It is submitted that all the applicants have been granted Grade Pay of Rs.4800/- as per the Resolution Clause (iv) with effect from the dates mentioned in the respective OAs.

3. Respondent No.2 however issued proceedings dated 16.09.2009 with the approval of Department of Expenditure and Implementation where under at Clause (iv), it is observed that Non-Functional Grade Pay will not be granted to such of those Group-B officers who have got Grade Pay of Rs.4,800/- on

upgradation under the ACP Scheme as contrary to the Government Resolution and CCS (Revised Pay) Rules, 2008.

4. Therefore, all these applicants filed the present OA to declare the action of the respondents in not granting Grade Pay of Rs.5,400/- from the date of completion of regular service of 4 years in the Grade Pay of Rs.4,800/- (pre-revised 7500-12000) as contrary to the CCS (Revised Pay Rules), 2008 and also the judgement of Madras High Court in W.P.No.13225 of 2010 dated 06.09.2010 and confirmed by the Hon'ble Supreme Court in Civil Appeal No.8883 of 2011 dated 10.10.2017 and consequently direct the respondents to forthwith pay Grade Pay of Rs.5,400/- to the applicants with effect from the date of completion of regular service of 4 years in the Grade Pay of Rs.4800/- (pre-revised 7500-12000).

5. The same issue was subject matter of challenge before the Madras High Court in W.P.No.13225 of 2010. The Madras High Court allowed the Writ Petition by order dated 06.09.2010 holding that the impugned executive instructions are contrary to the Government of India resolution and the CCS (Revised) Pay Rules, 2008 and directed the applicants therein to be granted Grade Pay of Rs.5,400/- from the date of completion of regular service of 4 years in the Grade Pay of Rs.4800/-. The said case was carried in appeal to the Hon'ble Supreme Court vide SLP ( C) No.15627 of 2011 by the respondents and the Hon'ble Supreme Court dismissed the Civil Appeal confirming the order passed by the Madras High Court. The Review Petition( Civil) No.2512 of 2018 in Civil Appeal

No.8883 of 2011 filed by the respondents was also dismissed by the Hon'ble Supreme Court. The Tribunal also allowed OA.1051/2010 filed by the employees of Central Excise Department questioning the very same proceedings issued by the 2<sup>nd</sup> respondent dated 16.09.2009.

6. The issue has therefore been finally adjudicated and no longer res integra. As the Review Petition No.2512 of 2018 was dismissed by the Hon'ble Supreme Court, the applicants in all the cases are entitled for the relief prayed for in the respective OAs.

6. Consequently the proceedings issued by the respondents vide F.No.A-26017/98/2006/Ad-IIA, dated 16.09.2009 are set aside. The respondents are directed to grant Grade Pay of Rs.5,400/- to the applicants with effect from the date of completion of regular service of 4 years in the Grade Pay of Rs.4,800/- .

7. The OAs are allowed accordingly. There shall be no order as to costs.

**(NAINI JAYASEELAN)**  
**MEMBER(ADMN.)**

**(JUSTICE R.KANTHA RAO)**  
**MEMBER (JUDL.)**

sd