

**CENTRAL ADMINISTRATIVE TRIBUNAL  
CHANDIGARH BENCH**

...  
**ORIGINAL APPLICATION NO. 060/824/2019 &  
M.A. No. 60/1240/2019**

**Chandigarh, this the 25<sup>th</sup> day of September, 2019**

...

**CORAM: HON'BLE MR. SANJEEV KAUSHIK, MEMBER (J)  
HON'BLE MR. A.K. BISHNOI, MEMBER (A)**

...

S.R. Bangar,  
s/o Sh. Lachhman Dass,  
aged 59 years,  
presently working as Superintendent, CGST Range Nakodar,  
Division Kapurthala 144601.

....APPLICANT

(By Advocate: Shri D.R. Sharma)

VERSUS

1. Union of India through its Secretary, Ministry of Finance,  
Department of Revenue, North Block, New Delhi-110001.
2. Chairman, Central Board of Indirect Tax and Customs,  
Ministry of Finance, Department of Revenue, North Block,  
New Delhi 110001.
3. The Chief Commissioner, Central GST Commissionerate,  
Sector 17-C, Chandigarh.

....RESPONDENTS

(By Advocate: Shri Sanjay Goyal)

**ORDER (Oral)****SANJEEV KAUSHIK, MEMBER (J)**

The applicant is aggrieved against impugned order dated 6.6.2018 (Annexure A-1) whereby his claim for grant of benefit arising out of judgment rendered in the case of **Balwinder Singh Matharoo and Ors. vs Union of India & Ors.** (O.A. No. 338/PB/2012) decided on 3.8.2012 has been declined to him on the ground that he was not party to the proceedings in that case.

2. Heard Mr. D.R. Sharma, learned counsel for applicant, who submitted that once a decision has been passed by this Court, which has been upheld up to Hon'ble Supreme Court in judicial review then the same should be applied to the similarly situated persons without forcing them unnecessarily to approach Court of law for the same very relief. He has also brought to notice of this Court a letter dated 3.8.2017 (Annexure A-3) written by the Govt. of India, Ministry of Finance, Department of Revenue to all Cadre Controlling Controlling Authorities under CBEC to implement the decision in the case of Balwinder Singh Matharoo (supra) case wherein in para 4 it has been decided to extend the benefit arising out of the aforesaid judgment not only to the applicants therein, but to all other similarly situated persons. Thus, the learned counsel submits that the impugned order be quashed and set aside being illegal and extend the benefit of aforesaid judgment.

3. Issue notice to respondents.

4. Mr. Sanjay Goyal, learned Sr. CGSC, present in Court, accepts notice on behalf of respondents. He is not in a position to support the impugned order, particularly in view of letter dated 3.8.2017 (Annexure A-3). Therefore, he submits that let the matter be remitted back to the respondents for reconsideration in the light of the above cited decision in the case of **Balwinder Singh Matharoo** (supra) case.

5. In the wake of consensual agreement arrived at between the parties, as noticed above, we are left with no other option, but to quash the impugned order and remit back the matter to the respondents to reconsider the it in the light of judgment rendered in the case of **Balwinder Singh Matharoo** (supra) and keeping in view letter dated 3.8.2017 (Annexure A-3) where the Competent Authority has decided to extend the relevant benefit to all similarly situated persons. If the applicant is found to be similarly situated person, then the relevant benefit be extended to him otherwise a reasoned and speaking order be passed and communicated to him. Let the above exercise be completed within a period of 3 months from the date of receipt of certified copy of this order. The O.A. stands disposed of in the above terms with no order as to costs. Pending, M.A. also stands disposed of as such.

**(A.K. BISHNOI)**  
**MEMBER (A)**

**(SANJEEV KAUSHIK)**  
**MEMBER (J)**

**Dated: 25.09.2019**  
**‘SK’**

