
	<p style="text-align: center;">माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE केन्द्रीय माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिलनाडु एवं पुदुच्चेरी CENTRAL GST & CENTRAL EXCISE ZONE : TAMILNADU & PUDUCHERRY जी एस टी भवन, सं26/1 ., महात्मा गांधी रोड, चेन्नई 034 600 - GST BHAWAN, No.26/1, MAHATHMA Gandhi Road, Chennai - 600 034 ई-मेल /Email: cfcca-prcco@gov.in दूरभाष /Ph: 044-28335064</p>	
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GCCO/CCA/MISC/22/2020-CF CCA

Dated:23-10-2024

To,
The Principal Commissioner/ Commissioner of CGST & Central Excise,
Chennai North/South/Outer/ Appeals I/ Appeals II/ Audit I/ Audit II/
Coimbatore/Salem/Puducherry/Madurai/Trichy/ Coimbatore Appeals/Coimbatore
Audit,Commissionerate.

The Additional Commissioner of Customs,
O/o the Chief Commissioner of Customs (Preventive) Zone, Trichy.

The Principal Commissioner / Commissioner of Customs,
Trichy/Tuticorin.

Sir,

Sub: Grant of notional increment on 1st July/ 1st January to the employees who retired from Central Govt. service on 30th June / 31st December respectively for the purpose of calculating their pensionary benefits - Reg.

The Central Board of Indirect Taxes and Customs (hereinafter the Board) vide letter.F.No.A-23011/34/2022-Ad.IIA (Pt.3) dated 17.10.2024 has issued directions to all the zones/formations/directorates based on DoPT OM No. 19/116/2024-Pers.Pol.(Pay)(Pt) dated 14.10.2024 issued in the light of interim orders dated 06.09.2024 of Hon'ble Supreme Court passed in MA No. 2400/2024- by the UOI / Ministry of Railways in the cases involving claims for grant of one notional increment benefits for those who retire on 30th June/31st December as the case may be.

2 . The Hon'ble Supreme Court vide its interim order dated 06.09.2024 supra, has issued the following directions on the issue of date of applicability of judgement dated 11.04.2023 in CA No. 2471/2023 {@SLP (C) No. 6185/2020}- Director (Admn. and HR). KPTCL Vs C.P. Mundinamani & Ors} to third parties:

a. *The judgment dated 11.04.2023 will be given effect in case of third parties from the date of the judgment, that is, the pension by taking into account one increment will be payable on and after 01.05.2023. Enhanced pension for the period prior to 30.04.2023 (erroneously mentioned as 31.04.2023 in the Order will not be paid.*

b. *For persons who have filed writ petitions and succeeded, the directions given in the said judgment will operate as res judicata, and accordingly, an enhanced pension by taking one increment would have to be paid.*

c. *The direction in (b) will not apply, where the judgment has not attained finality and cases where an appeal has been preferred, or if filed, is entertained by the appellate court.*

d. *In case any retired employee has filed any application for intervention impleadment in Civil Appeal No. 3933/2023 or any other writ petition and a beneficial order has been passed, the enhanced pension by including one increment will be payable from the month in which the application for intervention/impleadment was filed"*

This interim order will continue till further orders of this Court. However, no person who has already received an enhanced pension including arrears will be affected by the directions in (a) (c) and (d).

3 . In its above letter dated 14.10.2024 (Copy enclosed), the Board stated that the DoPT vide para 7 of its above OM dated 14.10.2024 has advised allowing the increment on 1st July/1st January to the Central Government employees who **retired/retiring** a day before it became due on 30th June/31st December and have rendered the requisite qualifying service as on the date of their superannuation with satisfactory work and good conduct for calculating the pension admissible to them. As specifically mentioned in the Orders of the Hon'ble Supreme Court, the notional increment on 1st January/1st July shall be reckoned **only for the purpose of calculating the pension admissible and not for the purpose of calculation of other pensionary benefits.**

4 . Further it is informed that the Board has directed to comply with the Hon'ble Apex Court order dated 06.09.2024 in MA No.2400/2024 and the directions on the issue of date of applicability of the judgment dated 11.04.2023 in C.A.No.2471/2023 (@ SLP (C) No.6185/2020) in the case of Director (Admn. And HH) KPTCL Vs.C.P.Mundinamani & Ors) to third parties. **The Judgment dated 11.04.2023 will be given effect to in case of third parties from the date of the Judgment; that is, the pension by taking into account one increment will be payable on and after 01.05.2023. Enhanced pension for the period prior to 30.04.2023 will not be paid.**

5. In view of the above, the Competent Authority directs to implement /comply with the directions /judgments of the Hon'ble Central Administrative Tribunal, Madras Bench (Copy of judgments in the OAs) and Writ Petition of Hon'ble High Court of Madras as detailed below in respect of all the Applicants therein, who retired from this Zone, expeditiously without fail and report in this regard shall be sent to this Office at the earliest.

Sl.No.	Name/Application filed in the CAT(Shri/Smt)	O.A Number	Date of order passed by the Hon'ble CAT, Chennai Bench	Number of Applicants covered
01	Shri S Murali & 88 others	371/2021	13.01.2023	89
02	A.Gangatharan	984/2021	06.06.2023	1
03	R.Venkatesan	985/2021	06.06.2023	1
04	R.Dhandapani	114/2020	13.02.2024	1
05	R.Balasubramanian	656/2022	08.02.2023	1
06	S.Kathiresan	351/2023	17.02.2023	1
07	Rajeshwari Madan & 1 other	111/2023	08.02.23	2
08	C.Perumal	644/2022	06.06.23	1
09	R.Alagesan	382/2021	08.02.23	1
10	R.Ramalingam	183/2020	06.06.23	1
11	M.Hajamohideen	346/2021	13.04.23	1
12	R.N.Ramadas	986/2021	06.06.23	1
13	B.Subbarayadu	347/2021	26.07.23	1
14	G.S.Venkataraman	599/2023	28.07.2023	1
15	K.Nagamanickam	140/2024	20.02.2024	1
16	V.Rajaraman	143/2024	20.02.2024	1
17	N.Balraj	145/2024	20.02.2024	1
18	Sugumaran	146/2024	20.02.2024	1
19	J. William Innocent Nelson	151/2024	20.02.2024	1
20	A.T.Ramani	113/2020	13.02.2024	1

21	K.Kandasamy & 03 others	WP 20826 of 2019	11.09.2023	4
22	K.Rajendran	WP 24936 OF 2019	24.11.2023	1

6 . In addition to the above applicants, the benefit should also be extended to **all other eligible officers retired/retiring from this Zone**, who satisfy the conditions as mentioned in para 2 (a) - 2(d) above listed by the Board in letter F.No.A-23011/34/2022-Ad.IIA (Pt.3) dated 17.10.2024 issued in the light of interim order dated 06.09.2024 of Hon'ble Supreme Court passed in MA No. 2400/2024.

7 . The benefit so extended to Applicants in the above OAs and other eligible Officers, shall be subject to the final outcome of the **Review Petition (Dy.36418/2024) pending before the Hon'ble Supreme Court for review of its order dated 11.04.2023 passed in CA No.2471/2023** as also any other final or other orders in SLP - 4722/2021 or in any other matters, petitions, Civil Appeals as the case may be by Hon'ble Supreme Court of India in this matter. In this regard, an undertaking may be obtained from the Applicants that they shall be under obligation to refund the entire benefit received in the event of any final or other orders issued in the above SLPs, Misc Applications, Petitions and Civil Appeals etc., against them in the matter involving the notional increment, as above.

This is issued with the approval of the Principal Chief Commissioner of CGST & Central Excise, Tamil Nadu & Puducherry Zone.

Yours faithfully,

Encl: As above

(C.THIYAGARAJAN)
ADDITIONAL COMMISSIONER

Copy submitted for information to:

- 1.The Pr.Additional Director General,
Directorate of GST Intelligence (DGGI) Chennai Zonal Unit.
- 2.The Pr.Additional Director General,
Directorate of Revenue Intelligence, Chennai Zonal Unit.
- 3.The Under Secretary, Ad-II A,
CBIC, New Delhi.

Copy to:

The Assistant Commissioner, CAT Cell, Pr.CCO to appraise the Standing counsel concerned about the compliance of the directions in the above OA and to seek closure of the contempt application before the Honb'le CAT, Chennai.