



कार्यालय मुख्य आयुक्त
Office of the Chief Commissioner
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & Central Excise (Jaipur Zone), Jaipur
(कैडर कन्ट्रोल यूनिट)

Establishment Order No:- CCU-59/2026

Dated:-As per E-signature

(Arising out of DB CWP No. 13667/2025 titled Ritu Agrawal vs UOI & Others)

Whereas, Smt. Ritu Agrawal, Superintendent (VRS w.e.f. 10.05.2024) had filed O.A. No. 94/2024 before the Hon'ble CAT, Jaipur Bench, Jaipur seeking following reliefs:

“(A) For issuance of direction to the respondents to grant to the applicant, benefit of NFU in grade pay of Rs.5400/- in PB-2 w.e.f. 02.05.2010 i.e. on completion of four years service in grade pay of Rs.4800/- in PB-2.

“(B) For commencing the revised pay from the month of March 2024 with all consequential benefits and payment of arrears of pay and allowances w.e.f. 02.05.2010 alongwith interest thereon @ 12% (from due date till actual payment date) be made within a stipulated time frame.

“(C) Issue any other order or direction as this Hon'ble Tribunal deems fit in the facts and circumstances of the case.”

2. The Tribunal vide order, dated 18.08.2025, has passed the following Order-

“11. In the light of above, the present applicant also deserves parity and benefit of above cited/quoted judgments/orders i.e. the judgment of the Hon'ble High Court of Madras passed in the case of M. Subramaniam (supra), orders of Principal Bench of this Tribunal passed in the case of Brijendra Singh Verma (supra) & Surender Pal Singh & Ors. (supra) and judgment passed by the Hon'ble High Court of Delhi in the case of Sushil Kumar (supra).

12. However, it is an admitted fact that the applicant had already been granted grade pay of Rs. 5400/- under MACP Scheme w.e.f. 02.05.2014 vide order dated 26.05.2014 on completion of 20 years of continuous service. Now, by way of filing the present O.A., the applicant is praying for direction to the respondents to grant her the benefit of NFU in grade pay of Rs. 5400/- in PB-2 w.e.f. 02.05.2010 i.e. on completion of four years service in grade pay of Rs. 4800/- in PB-2. In such a situation, in the present case, the applicant is entitled to notional fixation of pay in grade pay of Rs. 5400/- in PB-2 w.e.f. 02.05.2010 i.e. on completion of four years service in grade pay of Rs. 4800/- in PB-2. However, she will not be entitled to any arrears as actual benefit on account of pay in terms of the Principal Bench of this Tribunal vide order dated 07.04.2025 passed in OA No. 662/2020 (Surender Pal Singh & Ors. vs. UOI & Ors.) dealing with the similar controversy and relying upon the judgement passed by the Hon'ble High Court of Delhi dated 09.09.2024 in W.P. (C) No. 690/2022 (Sushil Kumar vs. Union of India & Ors.), has already been granted w.e.f. 02.05.2014 under MACP Scheme.

13. With the above observations and directions, the present Original Application is disposed off. No order as to costs."

3. Since, the issue involved in the matter is related to the policy, Board's directions regarding implementation of the aforesaid Order dated 18.08.2025 of the Tribunal were sought vide letter dated 14.11.2025. The Board after examination, vide letter F. No. A 23011/44/2020 Ad IIA-(Pt.2) dated 20.11.2025, has directed to implement the Order dated 18.08.2025 of the Tribunal in respect of individual applicant on in personam basis only by way of issuing the speaking order provided that the case is similar to the case covered in the Hon'ble Madras High Court order dated 06.09.2010 in W.P No 13225/2010 passed in M. Subramaniam case against which SLP was dismissed.

4. On examination, the facts of the case of Ritu Agrawal were found identical to the case of M. Subramaniam. Accordingly, Smt. Ritu Agrawal had been granted Non Functional Upgradation to the Grade Pay of Rs. 5400/- in PB-2 (revised as Level-9 in pay matrix Rs. 53100-167800 in 7th CPC) on completion of 4 years of continuous service in the Grade Pay of Rs. 4800/- in PB-2 (revised as Level-8 in pay matrix Rs. 47600-151100 in 7th CPC), w.e.f. 02.05.2010 on notional basis vide this office Establishment Order No. CCU-96/2025 dated 24.12.2025. However, she had not been granted any arrears in terms of the Hon'ble CAT, Jaipur Bench Order dated

18th August 2025 (Supra), as actual benefit on account of pay had already been granted to her w.e.f. 02.05.2014 under MACP Scheme.

5. Aggrieved of aforesaid Order dated 18.08.2025 of the Ld. Tribunal, only to the extent of denying of pay arrears of grade pay of Rs. 5400 in PB-2 w.e.f. 02.05.2010 to 02.05.2014 in monetary terms, she filed a DB Civil Writ Petition 13667/2025 titled Ritu Agrawal Vs. UOI & others in the Hon'ble Rajasthan High Court, Jaipur. The Hon'ble Court vide Order dated 04.05.2026 in the aforesaid Writ Petition has given following directions:-

"5.

while affirming the order of learned Tribunal dated 08.08.2025 in respect of declaring entitlement of petitioner for grade-pay of Rs.5400 in PB-2 with effect from 02.05.2010, the denial of actual and monitory benefits of this grade pay for the period 02.05.2010 to 02.05.2014 to petitioner cannot be countenanced and we permit the petitioner to submit a representation before the respondents within a period of 30 days from today, praying to award actual benefits of grade pay w.e.f. 02.05.2010 and to pay arrears from 02.05.2010 to 02.05.2014.

6. In case, any such representation is submitted, the respondents shall decide the same, without being influenced by declining of actual benefits of grade pay to petitioner by the Tribunal, rather will maintain equality and parity with the Establishment Order No.56/2020 dated 06.07.2020 whereunder the respondents have granted benefit of grade pay of Rs.5400 with all consequential benefits to other similarly situated employees.

7. With aforesaid observations/directions, instant writ petition stand disposed of."

6. Smt. Ritu Agrawal submitted a representation dated 19.05.2026 interalia mentioning thereunder that "as per aforesaid order, Hon'ble Court has held that this Applicant is also entitled for Actual Benefits of revised grade pay of Rs. 5400/- on completion of four years service on 02.05.2010 and has also directed that Respondents shall maintain equality and parity with similarly situated officers, while granting benefits of NFU to the Applicant." She requested that necessary orders may kindly be issued granting payment of arrears and consequential benefits and all such arrear amount arising out of revised pay be paid to her at the earliest.

7. The matter was referred to Board seeking directions regarding implementation of the aforesaid Order dated 04.05.2026 of the Hon'ble Court. The Board vide letter F.No. A-23011/16/2026-Ad-IIA dated 25.08.2026 has intimated that "the instant matter was referred to DoLA for exploring the possibility of filing SLP against the judgement dated 04.05.2026 of the Hon'ble Rajasthan High Court, Jaipur in Civil Writ Petition No. 1366712025. In the instant matter Ld. ASG, has opined that:

"7. It is observed that denial of actual and monetary benefits cannot be countenanced. Further, in M. Subramaniam itself no direction for payment of arrears was issued. It must be recognised that the entitlement to Non-Functional Upgradation upon completion of four years in the Grade Pay of Rs. 4,800/- stands concluded against the Union, the judgment in M. Subramaniam having been affirmed by the Hon'ble Supreme Court upon dismissal of the Special Leave Petition on 10.10.2017 and of the review thereafter, and the Department having implemented that position both by Establishment Order No. 56 of 2020 and by its speaking order dated 24.12.2025. No challenge to the declaration of entitlement is therefore available.

*8. Accordingly, it is opined that this is **not a fit case** for filing a Special Leave Petition before the Hon'ble Supreme Court against the order dated 04.05.2026 passed by the Hon'ble High Court of Rajasthan at Jaipur in D.B. Civil Writ Petition No. 13667/2025."*

8. Board, in view of the aforesaid order dated 04.05.2026 of the Hon'ble High Court, opinion of Ld. ASG and Establishment Order No.56/2020 dated 06.07.2020, has directed to decide the representation of the applicant in accordance with the relevant rules and regulations.

9. Matter has been examined. It is observed that the facts of the case of Smt. Ritu Agrawal are identical to the facts of the case of M. Subramaniam as well as facts of the applicants of the OA No. 706/2019 titled Vinay Awasthi & Ors. Vs. UOI & Ors. relevant to the aforesaid Establishment Order No. 56/2020 dated 06.07.2020. Therefore, maintaining equality and parity, Smt. Ritu Agrawal, Superintendent (VRS on 10.05.2024), who had already been granted Non Functional Upgradation to the Grade Pay of Rs. 5400/- in PB-2 (revised as Level-9 in pay matrix Rs. 53100-167800 in 7th CPC) on completion of 4 years of continuous service in the Grade Pay of Rs. 4800/- in PB-2 (revised as Level-8 in pay matrix Rs. 47600-151100 in 7th CPC), w.e.f. 02.05.2010 on notional basis vide this office Establishment Order No. CCU-96/2025 dated 24.12.2025, is hereby allowed due arrears in terms of aforesaid Order dated 04.05.2026 of the Hon'ble Rajasthan High Court, Jaipur in DB CWP No. 13667/2025 titled Ritu Agrawal vs UOI &

Others. The representation dated 19.05.2026 supra is disposed of accordingly.

This issues with the approval of the Competent Authority.

(Sharma Suryaprakash Gulabchand)
Joint Commissioner

Copy for information and necessary action to:-

1. Officer Concerned.
2. The Commissioner, Customs (Prev.) Jodhpur Hq. at Jaipur.
3. The Under Secretary (Ad-IIA), Central Board of Indirect Taxes & Customs, New Delhi with reference to letter F No. A-23011/16/2026-Ad-IIA dated 25.08.2026 for information.
4. The PAO, CGST & Customs, Jaipur.
5. The CAO /AO (DDO), Customs (Prev.) Jodhpur Hq. at Jaipur.
6. Service Book / Guard file / Notice Board.
7. Webmaster for uploading a copy of the order on Zonal Website.