



2026:THC:694-DB

**HIGH COURT OF TRIPURA
AGARTALA**

WA No.9 of 2025

Rajib Ray, Son of Late Hiralal Ray, resident of College Road, Shibnagar, PO-
Agartala, PS- East Agartala, District- West Tripura, PIN-799001

.....Appellant(s);

Versus

1. The State of Tripura represented by the Commissioner & Secretary to the Finance Department (Taxes & Excise), Government of Tripura, New Secretariat Complex, Gurkhabasti, Agartala, PO- Kunjaban, PS- New Capital Complex, Sub-Division: Sadar, District- West Tripura

2. The Commissioner & Secretary, Finance Department (Taxes & Excise), Government of Tripura, New Secretariat Complex, Gurkhabasti, Agartala, PO- Kunjaban, PS- New Capital Complex, Sub-Division: Sadar, District- West Tripura

3. The Under Secretary, Finance Department (Taxes & Excise), Government of Tripura, New Secretariat Complex, Gurkhabasti, Agartala, PO- Kunjaban, PS- New Capital Complex, Sub-Division- Sadar, District- West Tripura

4. The Principal Secretary, Tribal Welfare Department, Government of Tripura, New Secretariat Complex, Gurkhabasti, Agartala, PO- Kunjaban, PS- New Capital Complex, Sub-Division- Sadar, District- West Tripura

5. The Principal Secretary, SC Welfare Department, Government of Tripura, New Secretariat Complex, Gurkhabasti, Agartala, PO- Kunjaban, PS- New Capital Complex, Sub-Division: Sadar, District- West Tripura

6. The Commissioner of Taxes, Finance Department (Taxes & Excise), Government of Tripura, 3rd Floor, Khadya Bhavan, Pandit Nehru Complex, Gurkhabasti, Agartala, PO- Kunjaban, PS- New Capital Complex, Sub-Division: Sadar, District- West Tripura, PIN-799006

.....Respondent(s);

7. The Chairman, Tripura Public Service Commission, Akhaura Road, PO- Agartala, PS- West Agartala, Sub-Division: Sadar, District- West Tripura, PIN-799001

8. Sri Gautam Sen, Assistant Commissioner of Taxes, Kar Bhavan, Palace Compound, PO- Agartala, PS- East Agartala, District- West Tripura, PIN-799001

9. Sri Ramkrishna Halder, Assistant Commissioner of Taxes, Office of the Superintendent of Taxes, Churaibari Enforcement Wing, PO and PS- Churaibari, District- North Tripura, PIN-799262

.....Proforma Respondent(s)



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For Appellant(s) : Mr. P. Roy Barman, Sr. Advocate,
Mr. Koomar Chakraborty, Advocate.

For Respondent(s) : Mr. Mangal Debbarma, Addl. G.A.,
Mr. Kundan Pandey, Advocate.

HON'BLE THE CHIEF JUSTICE MR. M.S. RAMACHANDRA RAO
HON'BLE MR. JUSTICE BISWAJIT PALIT

Date of hearing and judgment : 20th May, 2026

Whether Fit for Reporting : NO

JUDGMENT & ORDER (ORAL)

This Writ Appeal is preferred challenging the judgment of the learned Single Judge dt.02.08.2024 in WP(C) No.887/2022 to the extent the learned Single Judge had denied arrears of salary of the post of Assistant Commissioner of Taxes with effect from the date respondent No.8, who was his junior, was promoted to the said superior post.

2. Learned senior counsel for the appellant has placed reliance on certain judgments of the Supreme Court which have taken the view that such arrears of pay ought to be paid to an employee who is wrongfully denied promotion such as the judgment in *Union of India and Others v. K.V. Jankiraman and Others*¹ and in *Paluru Ramkrishnaiah and Others v. Union of India and Another*² apart from the judgment of the learned Single Judge of the Punjab and Haryana High Court in *Khushwant Singh Brar v. State of Punjab and Another*³.

3. On the other hand, learned Additional Government Advocate has brought to the notice of this Court a judgment of the Supreme Court in *State*

¹ (1991) 4 SCC 109

² (1989) 2 SCC 541

³ CWP No.412 of 2020 dt.25.10.2024



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*of Haryana and Others v. O.P. Gupta and Others*⁴ and in *Union of India v. B.M. Jha*⁵.

4. In these two judgments relied upon by learned Additional Government Advocate, the Supreme Court had held that even in case of a notional promotion from retrospective date, the employee is not entitled to arrears of salary as he had not worked in the promotional post in view of the principle “no work no pay”.

5. Reliance was also placed on *A.K. Soumini v. State Bank of Travancore and Another*⁶ in the said judgment [*B.M. Jha* (5 Supra)].

6. Thus, there appears to be a divergence of views on the aspect of the right of an employee to get his salary for the past period while he was granted promotion subsequently, but from a back date.

7. In our opinion, the entitlement to work arises only when the employee is actually promoted in accordance with the rules, and no employee can claim the promotional post unless he is actually promoted, and so the contention that though the employee is willing to work, he was not given work after posting him in promotional post and so he is entitled to arrears of pay, cannot be accepted.

8. Therefore, we respectfully follow the judgments in *O.P. Gupta* (4 Supra) and *B.M. Jha* (5 Supra), and dismiss the Writ Appeal. No costs.

9. Pending application(s), if any, shall stand disposed of.

(BISWAJIT PALIT, J)

(M.S. RAMACHANDRA RAO, CJ)

Pijush/

⁴ (1996) 7 SCC 533

⁵ (2007) 11 SCC 632

⁶ (2003) 7 SCC 238