



**HIGH COURT OF TRIPURA
AGARTALA**

WA No.8 of 2026

1. The State of Tripura to be represented by the Secretary, Department of Agriculture, Govt. of Tripura, New Secretariat Complex, Kunjaban, Agartala, west Tripura, PIN-799010
2. The Director, Department of Agriculture, Government of Tripura, Krishi Bhavan, Agartala, P.O. Agartala, PIN-799001
3. The Managing Director, Tripura Horticulture Corporation Ltd. (A Govt. undertaking), R.C.D.F Complex, P.O. Arundhutinagar, West Tripura, PIN-799003
4. The Secretary, Department of Finance, Government of Tripura, New Secretariat Building, New Capital Complex, Agartala, West Tripura, PIN-799010

.....Appellant(s)

Versus

1. Smt Dipali Deb Sen, W/O- Lt. Bimal Kanti Sen, R/o- Office tilla, Teliamura, Khowai, Tripura, PIN-799205
2. Sri Biplab Sen, S/O- Lt. Bimal Kanti Sen, R/o- Office tilla, Teliamura, Khowai, Tripura, PIN-799205
3. Sri Bapi Sen, S/O- Lt. Bimal Kanti Sen, R/o- Office tilla, Teliamura, Khowai, Tripura, PIN-799205
4. Sri Binoy Kumar Sen, S/O- Lt. Bimal Kanti Sen, R/o- Office tilla, Teliamura, Khowai, Tripura, PIN-799205

.....Respondent(s)

For Appellant(s) : Mr. Dipankar Sarma, Addl. G.A.

For Respondent(s) : Mr. P. Roy Barman, Sr. Advocate,
Mr. Samarjit Bhattacharjee, Advocate,
Mr. Kawsik Nath, Advocate,
Ms. Aradhita Debbarma, Advocate.

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

Order

20/05/2026

Heard Mr. Dipankar Sarma, learned Additional Government Advocate for the appellants-State and Mr. P. Roy Barman, learned senior counsel assisted by learned counsel Mr. Samarjit Bhattacharjee for the respondents-petitioners.



2. This Appeal is preferred challenging the common judgment dt.09.04.2025 in WP(C) No.775/2024 and batch.
3. In the instant case, a family member of the respective respondents was an employee of the Tripura Horticulture Corporation Limited.
4. The said respondents, on the death of the employee concerned, had made claim for financial benefits including leave encashment.
5. The appellants had opposed the said claim on the ground that there is no service rule prescribing grant of benefit of leave encashment to the kin of the deceased employee.
6. It was contended by the appellants that the Managing Director of the Corporation had not taken any arbitrary or discriminatory action against the respective respondents because the Governing Body of the Corporation had not adopted any Rules on payment of gratuity and leave encashment to the employees on superannuation, and there is no provision either in the Memorandum of Association (MoA) or in the Articles of Association (AoA) of the Corporation as well.
7. Reference is also made to resolution of the meeting of the Board of Directors dt.16.07.2024 that benefit of leave encashment to the employees could not be given on superannuation.
8. The learned Single Judge in the common judgment impugned in this case, relied on the judgment dt.26.04.2024 in WP(C) No.489/2023 and batch.
9. Challenging the said judgment, this Appeal has been filed.
10. Learned Additional Government Advocate for the appellants-State contends that the judgment relied upon by the learned Single Judge



pertains to the Tripura Road Transport Corporation, and not to the Tripura Horticulture Corporation Limited, and the learned Single Judge erred in placing reliance on the said judgment and granting relief to the respondents.

11. This Court specifically directed the counsel for the appellants vide Order dt.18.05.2026 to produce the Rule/Board Resolution followed by the said Corporation for grant of different types of leave such as Casual Leave, Earned Leave, Sick Leave, etc., which its employees are permitted to avail.

12. The appellants have produced a letter dt.19.05.2026 issued by the Managing Director of the said Corporation stating that though the Corporation has not framed any separate Service Rules with regard to the above subject matter, in practice, matters relating to Casual Leave, Earned Leave and other leave matters are being dealt with following the relevant Rules and procedures as followed by the Government of Tripura from time to time.

13. The applicable Rules relating to grant of leave being followed by the State Government, are called the Tripura State Civil Services (Leave) Rules, 1986.

14. These Rules contemplate the type of leave which an employee is entitled to and includes Casual Leave, Earned Leave, Half Pay Leave, Extraordinary Leave, etc.

15. Rule 35-A specifically deals with encashment of leave in respect of employees who died while in service, and states as under:

“35-A. Cash equivalent of leave salary in case of death in service

[In case a Government servant dies in service, the cash equivalent of the leave salary in respect of the earned leave at the credit of the deceased Government servant on the date immediately following the date of his death subject to a maxim of [300] days may be paid to his family. The cash equivalent



shall be calculated in the manner indicated in clause (b) of sub-rule (2) of Rule 35.

NOTE:-The provisions of Rule-A are also applicable in case of re-employed pensioners who die while in service, provided that in their case the limit prescribed in sub-clause (iii) below clause (b) of sub-rule (6) of these Rules shall be applicable.]”

16. In view of the said provision and the practice of the Corporation in following the said Rules containing the above Rule, it is not open to the Corporation to contend that the respondents are not entitled to be paid benefit of leave encashment due to the deceased employee to their respective family members.

17. Therefore we do not find any merit in the Appeal, and it is accordingly dismissed. No costs.

18. The benefit of leave encashment shall be paid to the respondents with an interest at 6% per annum from the date of death of the employee till the date of payment.

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

(BISWAJIT PALIT, J)

(M.S. RAMACHANDRA RAO, CJ)

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