

HIGH COURT OF TRIPURA
_A_G_A_R_T_A_L_A_

WP(C) (CAT) No. 01 of 2026

1. Union of India,

Through the Comptroller and Auditor General of India, New Delhi.

2. The Principal Accountant General (Audit)

Tripura, P.O. Kunjaban, Agartala, West Tripura PIN 799006.

3. The Accountant General (A & E) Tripura, P.O. Kunjaban, Agartala, West Tripura PIN 799006

4. Sr. Deputy Accountant General (AMG-I & Admn.)

Office of the Principal Accountant General (Audit), Tripura, P.O. Kunjaban, Agartala, Tripura PIN-799006.

.....*Petitioner(s)*

V E R S U S

Sri Ram Prasad Acharya,

Son of Sri Sailendra Acharjee, Assistant Audit Office, (now retired) Office of the Principal Accountant General (Audit), Tripura, P.O. Kunjaban, Agartala, Tripura PIN-799006.

.....*Respondent(s)*

For Petitioner(s) : Mr. Debalay Bhattacharya, Sr. Advocate,
Mr. Agniva Chakraborty, Advocate.

For Respondent(s) : None.

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

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05.03.2026

This Writ Petition is filed by the Union of India and others challenging judgment dt. 23.05.2025 of the Central Administrative Tribunal (for short 'the Tribunal), Guwahati, in the Original Application (OA) No.040/00079/2021.

2. The respondent was initially appointed as Clerk-cum-Typist in the office of the Accountant General (A & E) Tripura on 21.07.1989. He was promoted as Accountant on 28.09.1992 (A.N), and further promoted as Senior

Accountant on 30.06.1999 (F.N). He was granted grade-pay of Rs. 4600/- as financial up-gradation under the MACP Scheme on 30.06.2009.

3. He also passed the SAS (Civil Audit) supplementary examination held in the month of February, 2013, the result of which was communicated to him on 20.03.2013.

4. Thereafter the Comptroller and Auditor General of India, New Delhi issued circular on 02.04.2013 addressed to the Heads of Department (Civil Audit & A & E) Offices of the IA & AD for absorption of SAS (Civil Audit) passed officials of A & E offices as Assistant Audit Officer (AAO) in the Civil Audit Offices.

5. As per the said policy decision issued on 02.04.2013, the respondent joined as Assistant Audit Officer on 14.08.2013, pursuant to an order dated 22.07.2013.

6. All of a sudden the Senior Audit Officer/Admin of the office of the AG (Audit), Tripura issued Establishment order No.82 dt.22.07.2016 repatriating the respondent to the office of Accountant General (A&E) Tripura, which was his parent office w.e.f. 01.08.2016.

7. The respondent submitted a representation on 28.07.2016 opposing the said repatriation order dt. 22.07.2016 and seeking its withdrawal.

8. The same was however rejected by the Senior Audit Officer (Admin) by the order No. 84 dt. 29.07.2016 assigning certain reasons.

9. This was questioned by the respondent in OA No. 041/ 00461/ 2016 before the Tribunal.

10. The said OA was allowed by the Tribunal on 10.12.2018 quashing the Establishment order No. 82 dated 22.07.20126 repatriating the

petitioner to his previous parent office and a direction was given to the Writ Petitioners to issue suitable orders immediately not later than one month from the date of receipt of a copy of the order from the Tribunal for his permanent absorption in compliance of the approval already accorded by the Head Quarters Office, New Delhi, by the letter dt. 26.11.2014.

11. This order was not challenged by the petitioners by way of Writ Petition and attained finality.

12. Though the judgment was rendered on 10.12.2018 in OA No. 041/00461/2016, it was not complied immediately. After the respondent made representation on 07.01.2019 to the Accountant General (Audit), office of the Accountant General (Audit), Tripura, proceedings were issued on 03.05.2019, complying with the order of the Tribunal by re-appointing him to the post of Assistant Audit Officer w.e.f. the date of his taking over charge.

13. The respondent re-joined on 10.06.2019 as Assistant Audit Officer.

14. By the office order dt. 02.01.2020, the respondent's absorption in the post of AAO was treated effective from 14.08.2013, but in the said order the intervening period from 01.08.2016 to 09.06.2019, though treated as service rendered in the cadre of AAO for all purposes such as promotion, financial up-gradation, MACP etc., there was no pay fixation done and payment of arrears of salary in the grade of AAO was also not done for the period 01.08.2016 to 09.06.2019.

15. Aggrieved by it, the respondent submitted on 20.08.2020 a representation to the Accountant General (Audit), office of the Accountant General (Audit), Tripura seeking the said benefits.

16. The petitioners did not accept the said representation and therefore, the respondent then filed OA No.040/00079/2021, before the Tribunal to strike down the clause (iii) of the order dt. 02.01.2020 and to direct the petitioners to re-fix of his pay in the grade pay of Rs. 4800/- (revised pay matrix level 8 in the 7th CPC) for the period from 01.08.2016 to 09.06.2019, with all consequential benefits including grant of arrears of salary to him for the period 01.08.2016 to 09.06.2019 with interest @ 12% per annum.

17. The petitioners however opposed the prayer of the respondent in the said OA by filing a counter affidavit. In the said counter affidavit, it was submitted that the respondent was not repatriated all of a sudden but that he was in fact repatriated after following due procedure. Reference is also made to certain written complaints received against him regarding discharge of his duties as AAO.

18. The Tribunal did not accept the justification offered by the petitioners for denying him pay-fixation in the grade pay of Rs.4800/- (revised pay matrix level 8 in the 7th CPC) for the period from 01.08.2016 to 09.06.2019. It quoted the operative portion of the judgment of the Tribunal in OA No. 041/00461/2016 quashing the repatriation order dt. 22.07.2016 by holding that the same was unfair, against the principles of natural justice and bad in law and directing the petitioners to absorb him permanently in the post of AAO.

19. It held that the relief sought for by the respondent flows from the said order of the Tribunal itself and the justification offered by the petitioners

for denying him the said relief cannot be accepted, particularly when the repatriation order itself was quashed by it previously.

20. Challenging the same, this Writ Petition is filed by the petitioners.

21. Though the counsel for the petitioners sought to contend that the Tribunal had erred in granting relief to the respondent, we are of the opinion that the said contention cannot be countenanced because it flows directly from the order passed by the Tribunal in OA No. 041/00461/2016, whereby the Tribunal had quashed on 22.07.2016 the repatriation order of the respondent and directed his permanent absorption.

22. Once the petitioners, in the office order dt. 02.01.2020 have themselves stated the intervening period from 01.08.2016 to 09.06.2019 would be treated as period spent on duty for the post of Assistant Audit Officer for all purposes, it is not permissible for the petitioners to deny the respondent the pay and allowances in the grade pay of Rs.4800/- (revised pay matrix level 8 in the 7th CPC) for the period from 01.08.2016 to 09.06.2019.

23. We, therefore, find no merit in the Writ Petition, which is accordingly dismissed with costs of Rs.10,000/- to be paid to the High Court Legal Services Authority within 4 (four) weeks.

Pending application(s), if any, also stands disposed of.

(BISWAJIT PALIT, J)

(M.S. RAMACHANDRA RAO, CJ)