

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

Case:- OWP No. 1653/2014

K. K. Gupta & Anr.

.... Petitioner(s)

Through: Ms. Surinder Kour, Sr. Advocate with
Mr. Michael Singh Dogra, Advocate

Vs

Union of India and Ors.

..... Respondent(s)

Through: Mr. Eishaan Dadhichi, CGSC.

Coram: HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE

ORDER
07.08.2026

1. The petitioner No. 1 was serving as Senior Accounts Officer at AOGE (South), Udhampur, and superannuated from service on 30.06.2013. It is the case of the petitioners that during the block year 2010–2013, petitioner No. 1 was entitled to avail Leave Travel Concession (LTC) along with his wife and son. Accordingly, he undertook a journey to Darjeeling from 16.06.2013 to 17.06.2013. Upon completion of the journey, he submitted his LTC claim for reimbursement. The claim, however, came to be rejected by the respondents on the ground of non-compliance with Rule 12 and Government of India Decisions (12-C) and (19) under the CCS (LTC) Rules. According to the respondents, air tickets were reimbursable only when purchased directly from the Air India Booking Counters or through the Air India website, or through the authorized travel agents, namely, M/s Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC. It was further contended that reimbursement of taxi fare was admissible only in respect of journeys performed in vehicles operated by the Government, a Corporation in the public sector, or an undertaking run by the Central or State Government or a local body, in terms of Rule 12, G.I.D. (1).

2. The case set up by the petitioner is that, being posted at Udhampur, neither any airline booking counter nor the office of any of the aforesaid authorized travel agents was available at the place of his posting. It was further stated that the petitioner was not conversant with the procedure for booking LTC tickets through the airline website. As regards the journey from Bagdogra Airport to Darjeeling, the petitioner travelled by taxi and returned in the same vehicle. According to him, there was no bus service operated by the Central Government, State Government or any public sector undertaking between Bagdogra and Darjeeling. In support of the said contention, reliance was placed upon the communication issued by the Airport Authority of India informing him that no bus service was available from Bagdogra Airport to Darjeeling and back, except private taxi service. The petitioner, therefore, claimed reimbursement of the taxi fare, contending that he had hired the same vehicle for the to-and-fro journey.
3. The aforesaid claims were declined by the respondents and the appeal preferred by the petitioner also came to be dismissed, compelling the petitioners to approach this Court by way of the present writ petition.
4. The stand of the respondents is that reimbursement of the air fare was not admissible in view of the applicable statutory and executive instructions, which mandated that the air tickets be purchased through the authorized agents of Air India. It was contended that the air fare amounting to Rs.1,23,463/- did not satisfy the conditions prescribed under Government of India Decision No.12(H) under Rule 12 of the CCS (LTC) Rules. The claim for reimbursement of taxi charges was also stated to be contrary to the provisions of the CCS (LTC) Rules and, consequently, the competent authority had rightly rejected the claim. The respondents, however, do not dispute that at Udhampur, the place where the petitioner was posted, there was neither an airline booking counter nor an office of any of the authorized travel agents. As regards the communication dated 15.06.2013 issued by the Airport Authority of India, the respondents contend that the absence of bus service between Bagdogra and Darjeeling could not, by itself, override the applicable Government instructions governing reimbursement of LTC claims.

5. During the course of hearing, learned counsel appearing for the petitioners fairly submitted that the Government, from time to time, has provided for relaxation of the prescribed conditions in appropriate cases. Reliance was placed upon the Office Memorandum dated 16.06.2022, whereby the instructions governing booking of tickets on Government account were modified. It was submitted that, in terms of clause-10 thereof, in cases of unavoidable circumstances where air tickets have been booked through an unauthorized travel agent or website, the Financial Adviser of the concerned Ministry/Department and the Head of Department, not below the rank of Joint Secretary in subordinate/attached offices, are empowered to grant relaxation from the prescribed requirement.
6. Per contra, learned counsel appearing for the respondents, placing reliance upon the judgment of the Bombay High Court in ***Brig. Dinesh Kumar Ahluwalia v. Union of India***, Writ Petition No. 4774 of 2014, decided on 09.04.2015, submitted that the claim of the petitioner had rightly been rejected. It was contended that, in the said case, the Court had upheld the rejection of the claim where the petitioner had sought reimbursement despite the Circular dated 16.09.2010 prescribing the mode of booking air tickets, and had pleaded lack of knowledge of the said Circular.
7. We have heard learned counsel for the parties and have carefully perused the pleadings as well as the Rules, Government instructions and other material placed on record.
8. The judgment relied upon by learned counsel for the respondents in ***Brig. Dinesh Kumar Ahluwalia*** (supra), in my considered view, does not govern the controversy involved in the present case. The factual matrix obtaining therein is materially distinguishable. In the said case, the petitioner had sought reimbursement essentially on the ground that he was unaware of the Circular dated 16.09.2010 prescribing the requirement of purchasing air tickets through the authorized travel agencies. In the present case, however, the petitioner does not dispute the existence or applicability of the said instructions. His specific case is that, at the place of his posting, namely Udhampur, there was neither an airline booking counter nor an office of any

authorized travel agent through which the ticket could have been purchased in accordance with the prescribed procedure.

9. The petitioner's case is further fortified by the communication dated 15.06.2013 issued by the Airport Authority of India, which, according to the petitioner, informed him that there was no bus service available from Bagdogra Airport to Darjeeling, except private taxi service. Thus, the circumstances pleaded by the petitioner are not founded merely upon ignorance of the applicable rules but upon an asserted practical difficulty in complying with the prescribed procedure and the absence of an alternative mode of transport contemplated under the relevant instructions. There is no rebuttal to said pleadings at the end of respondents.
10. It is also significant that the Government has subsequently recognized the need for relaxation in cases where compliance with the prescribed procedure becomes impracticable on account of unavoidable circumstances. Clause 10 of the Office Memorandum dated 16.06.2022 specifically empowers the competent authorities to consider grant of relaxation where booking has been made through an unauthorized travel agent/website owing to unavoidable circumstances. The said provision, therefore, confers a discretion upon the competent authority to examine the individual facts and circumstances of a case rather than treating the prescribed mode of booking as an inflexible and absolute bar in every situation.
11. In the facts and circumstances of the present case, particularly having regard to the admitted position that there was no airline booking counter or authorized travel agent available at Udampur, coupled with the petitioner's assertion regarding the non-availability of public transport between Bagdogra and Darjeeling, this court is of the view that the claim of the petitioners deserves consideration by the competent authority in the light of the relaxation mechanism contained in clause 10 of the Office Memorandum dated 16.06.2022.
12. Accordingly, the present writ petition is allowed. The respondents are directed to consider the case of the petitioners for relaxation of the applicable conditions/rules in terms of clause 10 of the Office Memorandum dated 16.06.2022, keeping in view the peculiar facts and circumstances of the case, including the circumstances pleaded by

the petitioners regarding the non-availability of authorized booking facilities at Udhampur and the mode of transport available between Bagdogra and Darjeeling.

13. The aforesaid exercise shall be undertaken by the competent authority and a reasoned decision taken thereon within a period of one month from the date of receipt of a copy of this order.
14. It is made clear that this Court has not expressed any opinion on the ultimate entitlement of the petitioners to reimbursement. The competent authority shall consider the matter strictly in accordance with the applicable rules and instructions, including the power of relaxation referred to hereinabove.

(Sanjay Parihar)
Judge

Jammu
07.08.2026
Narinder

Whether the order is speaking?	Yes.
Whether the order is reportable?	No.