



CGHC010303732026

2026:CGHC:44525-DB

Digitally
signed by
ANURADHA
TIWARI
Date:
2026.10.15
10:36:20
+0530

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****WPS No. 6555 of 2026**

- 1** - Union of India Through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.
- 2** - Chief Commissioner, Central G S T And Excise, Bhopal Zone, 35-C, Mother Teresa Marg, Admisistrative Area, Arera Hills, Bhopal (M.P.) 462011.
- 3** - Commissioner Central Excise And Customs, Audit Commissionerate, C G S T Bhawan, Tikrapara Dhamtari Road, Raipur (C.G.)-492001.
- 4** - Principal Commissioner, Central Excise And Customs, Commissionerate, C G S T, Bhawan, Tikrapara, Dhamtari Road, Raipur, (C.G.) 492001.
- 5** - Commissioner, C G S T And Central Excise, Indore Commissionerate, Manikbagh Palce, Indore-452001.
- 6** - Principal Commissioner, C G S T, And Central Excise, Indore Commissionerate, Manikbagh Palce, Indore-452001.
- 7** - Pay And Accounts Officer, Central Excise And Customs, C G S T Bhawan, Tikrapara, Dhamtari Road, Raipur, (C.G.) 492001.
- 8** - Pay And Accounts Officer, Central Excise And Customs, Mainkbagh Palace, Indore (Mp)-452014

... Petitioners**versus**

- 1** - Giduturi Nagendra Rao S/o Shri G. Adinarayana Aged About 59 Years Retd. Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o H. No. 26/338, Near Ganesh Mandir, Mother Teresa Ward, Jagdalpur, District- Bastar (C.G.) - Pin 494001
- 2** - Shri Raghvendra Prasad Dwivedi S/o Shri Ramniwas Dwivedi Age- 66 Years, Retd. Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, Permanent Address Village Kapuri Pawai, P.O. Raiduriya, Tehsil- Ramppur Naikin, Distt. Sidhi (M.P.)- Pin 486776
- 3** - Shri Narayana Kaimal V.K., S/o Late Shri G. Krishnan Nampoothiry, Age 62 Years, Retd. Superintendent, C G S T And Central Excise, Audit Commissionerate, Raipur, Permanent Address 10/12, Ispat Nagar, Risali, Bhilai, Distt- Durg, (C.G.)- 490006
- 4** - Shri Ramesh Chandra Sharma S/o Late Shri Nainsukh Sharma, Age- 66 Years, Retd. Superintendent, C G S T And Central Excise, Raipur Commissionerate, R/o Plot No. 19, Street No. 17, Pragtinagar, Risali Bhilai, Distt. Durg, (C.G.) 490006
- 5** - Shri Anil Kumar Patel S/o Late S.L. Patel Age- 65 Years, Retd. Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o K-5, Shatabdi Nagar, Telibandha, Raipur, Distt. Raipur (C.G.) Pin- 492001
- 6** - Shri Prasad Charuvi Damodar S/o Late Damodarakurup, Age- 60 Years, Retd. Superintendent, C G S T And Central Excise, Raipur Commissionerate, R/o H. No. 29, Phase 02, Shiva Residency, Mathpurna, Raipur, Distt. Raipur, (C.G.) Pin- 492001
- 7** - Ms Usha Damodaran D/o Shri P. Damodaran, Age- 59 Years, Assistant Director N A C I N, Z C, Bhopal, R/o H. No. 5, Shakti Parisar, Kalkheda Road, Neelbad, Bhopal, Distt. Bhopal, (M.P.) Pin- 462044.
- 8** - Smt. Beena Prakash W/o Shri Prakash Kumar K.V., Aged- 55 Years, Superintendent, C G S T And Central Excise, Raipur, R/o Plot No. 42, Street 19-C, Pragati Nagar, Risali, Bhilai (C.G.) – 490006

9 - Shri Niranjana Kumar Khandavalli S/o Late Sri K.V. Ramana Rao, Aged-62 Years, Retd. Superintendent, C G S T And Central Excise, Raipur, R/o Flat No. 303, Suryadevara Classic Apartments, Hyderabad Nagar, Kukatpally, Hyderabad (Telangana)- 500085.

10 - Shri Sanapala Surya Babu, S/o Late Shri Sanapala Krishna Murthy, Aged-63 Years, Retd. Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o Flat No. M-09/404, Dolphin Jewelo, Devpuri Raipur, Distt- Raipur (Cg)- 492015

11 - Smt. Nanda Roy W/o Shri Kamal Roy, Aged-52 Years, Superintendent, C G S T And Central Excise, Raipur, R/o M I G- 2, 315, Amdi Sector, H U D C O, Bhilai, Distt. Durg (C.G.) Pin- 490001

12 - Smt. Leena Ajit W/o Shri A. Ajit Aged-58 Years, Superintendent, C G S T And Central Excise, Raipur, R/o Plot No. 01, Street No. 14, P. H. S. Sector-A, B O R S I, Distt. Durg, (C.G.) Pin- 491001

13 - Smt. Deepa M. Nair, D/o Late V. N. M. Nair, Aged 55 Years, Superintendent, C G S T And Central Excise, Raipur R/o 541/4, Street-4/c, Ashish Nagar (E), Risali, Bhilai (C.G.) 490006.

14 - Shri Ashish Kumar Biswas, S/o Late Shri P.B. Biswas, Aged- 56 Years, Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o Wave Apartment, Flat No. 201, Street-2, Gandhipuram, Mitrikunj (W), Risali, Bhilai (C.G.)- 490006

15 - Shri Sunil Chandra Guru S/o Late M.M. Guru, Aged-59 Years, Superintendent, C G S T And Central Excise, Audit Commissionerate, Raipur, R/o Flat No. 702, Rajat Centrum, Bhatagaon Chowk, Raipur, Distt. Raipur, (C.G.) Pin- 492001

16 - Shri Suresh Kumar G, S/o Shri Late T.P. Gopala Pillai, Aged 65 Years, Retd. Superintendent, C G S T And Central Excise, Raipur R/o M I G-I / 559/ H U D C O , Bhilai, Distt- Durg (C.G.) Pin- 490001

17 - Shri Raghu Nandan Biswal S/o Late Shri Sahadev Biswal, Aged 61 Years, Retd. Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o C/o Shashanka Sekhar Padhee,

Vaishnodevi Pharmaceuticals, Main Road, Dhanupali, Sambalpur, Distt. Sambalpur (Odisha)- 768005.

18 - Shri Ram Kumar Upadhyaya, S/o Late Shri Jagadish Chandra Upadhyaya, Aged -58 Years, Retd. Superintendent, C G S T And Central Excise, Commissionerate Raipur, R/o House No. 17, Phase 2, Shiva Residency, Mathpurena, Raipur, Distt. Raipur (C.G.) 492013.

19 - Shri Shrawan Kumar Pandey S/o Late Shri Rajmangal Pandey Aged-68 Years, Retd, Superintendent, C G S T And Central Excise, Raipur, R/o Triveni Vihar, Near Muskan Residency, Prakash Kunj, Lalpur, Post Devpuri, Raipur, Distt. Raipur (C.G.)- 492001

20 - Smt. G. Geetha W/o Shri N. Ganesan, Aged-58 Years, Superintendent, C G S T And Central Excise, Raipur, R/o Laxmi Niwas, J B Appt. Gali, Ramdas Nagar, Tikrapara, Bilaspur (C.G.) 495001.

21 - Shri Jogy Varghese S/o Shri C.T. Varghese, Aged- 53 Years, Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o Plot No. 55/14, Chandra Nagar, Near Star Marbles, P.O. Supela, Bhilai, Distt. Durg (C.G.) Pin- 490023

22 - Smt. Rekha Manoj W/o Shri T.S. Manoj Aged 58 Years, Retd. Superintendent, C G S T And Central Excise, Raipur, R/o Qr. No. 6/d, Street No. 27, Sector-1, Bhilai, Distt.Durg, (C.G.) Pin- 490001

23 - Shri Sashanka Mandal S/o Late Shri D.N. Mandal Aged-56 Years, Superintendent, C G S T And Central Excise, Commissionerate Raipur, R/o Plot No. 12, Shobha House, Daya Nagar, Rishali Bhilai, Distt. Durg (C.G.) Pin- 490006

24 - Shri Subrato Pal S/o Late Shri Dipendra Nath Pal Aged -57 Years, Superintendent, C G S T And Central Excise, Commissionerate Jabalpur, R/o Flat No. 403, A Block, Madhurisha Heights Phase I I Maitri Kunj, Bhilai (C.G.) 490006.

25 - Shri Surya Kant Gupta S/o Late Shri Prakash Kumar Gupta Aged 62 Years, Retd. Superintendent, C G S T And Central Excise, Audit

Commissionerate Raipur, Permanent Address Flat No. 26, Chouhan Park View, Junwani, Bhilai, Distt. Durg, (C.G.) Pin 490020.

26 - Smt. Sadhana Suresh Chavan W/o Late Shri Suresh Chavan Aged 63 Years, Retd. Superintendent, C G S T And Central Excise, Raipur, R/o Block-15/16 A/ Nehru (East), Bhilai, Distt. Durg (C.G.) Pin- 490001

27 - Ms Vimla Tigga D/o Late Lalla Ram Aged-58 Years, Superintendent, C G S T And Central Excise, Commissionerate Raipur, R/o House No. 1, Shiva Residency, Mathpurena, Raipur, Distt. Raipur (C.G.) Pin- 492013

28 - Shri Sanjay Kumar S/o Late Shri G.R. Sahu, Aged 56 Years, Superintendent, C G S T And Central Excise, Appeal Commissionerate Raipur, R/o House No. 245, Sector-1, Sadak No. 04, Professor Colony, Raipur, Distt. Raipur (C.G.) Pin 492001

29 - Shri S. Srinivas S/o Late Shri S.J. Rao Aged-59 Years, Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o 16/192, Janardnam, Near Krishna Apartment, Deepupara Road, Bilaspur (C.G.) Pin 495001.

30 - Shri Tapan Ghoshal S/o Late Neel Ratan Ghoshal, Aged 58 Years, Superintendent, C G S T And Central Excise, Commissionerate Raipur, R/o 303/b, Maitrikunj, Risali Bhilai, Distt- Durg (C.G.) Pin- 490006.

31 - Shri Vadali Venkat Raman S/o Shri V.J. Swamy, Aged- 56 Years, Superintendent, C G S T And Central Excise, Raipur, R/o B-31, Sagar Homes, Phase-1, Sakri, Bilaspur (C.G.) 495001.

32 - Shri Hemant Kumar Madharia S/o Shri Beni Ram Madharia, Aged 58 Years, Superintendent, C G S T And Central Excise, Commissionerate Raipur, Permanent Address Qr No. K B T-31, C G Housing Board Colony, Kabir Nagar, Raipur, Distt. Raipur (C.G.) Pin 492099.

33 - Shri Sasibhusan Mohanty S/o Shri Keshab Chandra Mohanty, Aged 58 Years, Superintendent, C G S T And Central Excise, Appeal

Commissionerate Raipur, R/o Flat No. C-605, Wallfort Sapphire, Sarona, Raipur Distt. Raipur (C.G.) 492099.

34 - Shri Lal Anil Singh S/o Late Lal Bhaskar Singh, Aged 58 Years, Superintendent, C G S T And Central Excise, Commissionerate Raipur, Permanent Address House No. 7, Shiva Residency, Phase- I I, Mathpurena, Raipur, Distt. Raipur (C.G.) Pin 492013.

35 - Smt. Anjali Arun Sapre W/o Late Shri Arun Sapre, Aged 66 Years, Retd. Superintendent, C G S T And Central Excise, Raipur R/o E. W. S. 74, Vaishali Nagar, Bhilai, Distt. Durg (C.G.) Pin- 490023.

36 - Smt. Vandana Dongre W/o Late R.B. Dongre, Aged 58 Years, Superintendent, C G S T And Central Excise, Raipur, R/o H. No.1425, Street No. 2, Kripal Nagar, Kohka Road, Sadbhavna Chowk, Bhilai, Distt. Durg, (C.G.) Pin- 490023

37 - Smt. Sheeba Reji W/o Shri Reji Mathai, Aged 59 Years, Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur R/o M I G- 1/ 824 / H U D C O, Bhilai, Durg, (C.G.) 490009

38 - Smt. Binu Mathew W/o Shri Mathew Philip Aged 52 Years, Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur, R/o Plot No. 42, Cross Street-3, Pragatinagar, Risali Bhilai, Distt. Durg (C.G.) Pin- 490006

39 - Shri Tapan Kumar Nath S/o Late Shri Narayan Chandra Nath Aged 65 Years, Retd. Superintendent, C G S T And Central Excise, Audit Commissionerate Raipur R/o House No. 50 / 3058, Matri Chhaya, Rani Durgawati Ward, Mahaveer Nagar, Po- Ravigram, Raipur, Distt. Raipur (C.G.) Pin -492001.

40 - Shri Om Prakash Singh S/o Late Shri Suryanarayan Singh, Aged 64 Years, Retd. Superintendent, C G S T And Central Excise, Raipur, R/o House No. 1369/60, Chaurasia Colony, Mathpurena, Infront Of Netam Bhavan, Raipur, Distt. Raipur (C.G.) Pin- 492001.

41 - Shri Kuni Lal Agrawal S/o Late Shri Radhe Shyam Agrawal, Aged 63 Years, Retd. Superintendent, C G S T And Central Excise, Audit

Commissionerate Raipur, R/o Purani Basti, Turi Hatri, Kailash Gali, Opp. Sarswati Girls H S School, Raipur, Distt.- Raipur (C.G.) Pin- 492011.

42 - Shri Alok Kumar Roy Choudhury S/o Late Shri Akhileshwar Roy Choudhury, Aged 66 Years, Retd. Superintendent, C G S T And Central Excise, Raipur, Permanent Address Flate No. 15, Block- B- 7, Chouhan Green Valley, Junwani Bhilai, Distt. Durg (C.G.) Pin- 490020.

43 - Amay Khurasiya S/o Late Shri Ramsevak Khurasiya, Superintendent (Retd.-V R S), Central Excise, Indore, Aged About 54 Years, R/o 84 Mai, Sampat Avenue, Near Mayank Blue Water Park, Bicholi Mardana, Indore - 452016 (M.P.)

44 - Rajendra Singh S/o Late Shri Karpal Singh, Superintendent, Central Excise, Aged About 53 Years, R/o C-10 Empire Metro, Jalaria, Indore-452016 (M.P.)

45 - Deepika Chouhan W/o Kavindra Singh Chouhan, S/o Narendra Singh Chouhan (Superintendent, C B I C), Aged About 52 Years, R/o 64, Shri Yantra Nagar, Colony Sector A, Khandwa Road, Indore- 452016 (M.P.)

... Respondents

(Cause-title taken from Case Information System)

For Petitioners	:	Mr. Himanshu Shrivastava, Advocate (through Video Conferencing)
-----------------	---	--

Hon'ble Shri Krushna Ram Mohapatra, Chief Justice
Hon'ble Shri Santosh Sharma, Judge

Order on Board

Per Krushna Ram Mohapatra, Chief Justice

14.10.2026

1. Heard Mr. Himanshu Shrivastava, learned counsel for the Petitioners/Union of India.

2. The Petitioners, in this writ petition, seek to assail the order dated 24.04.2026 (Annexure P/1) passed by the learned Central Administrative Tribunal, Jabalpur Bench, Jabalpur (for brevity, 'CAT') in Original Application No. 308 of 2026, whereby the Respondents have been granted the benefit of Grade Pay of Rs.5400/- on a non-functional basis with effect from the date on which they completed four years of regular service till the date they were granted A.C.P./M.A.C.P. in the Grade Pay of Rs. 4800/-, along with all consequential benefits. It has also been observed that, in case any of the Respondents is superannuated, the benefit of Grade Pay of Rs. 5400/- shall also be extended to him from the date of entitlement, along with arrears of pay, and their retiral dues shall be revised accordingly, including the P.P.O.

3. Mr. Shrivastava, learned counsel for the Petitioners/Union of India, submits that the learned CAT, solely relying upon the order dated 23.11.2022 passed in Original Application No. 203/758/2022 (*Surendra Singh and Others v. Union of India and Others*), granted such relief. It is further submitted that the said order passed by the CAT, Ernakulam Bench, was challenged before the High Court of Kerala, and the same was dismissed vide judgment dated 21.09.2023. The Union of India, being dissatisfied, filed Special Leave Petition (Civil) Diary No. 12304 of 2024, which was dismissed on 13.05.2024. Mr. Shrivastava, learned counsel for the Petitioners, however, submits that the learned CAT should have adjudicated the matter on its own merits by scrutinising the facts

of the individual cases of the Respondents. Without doing so, the learned CAT, being swayed by the aforesaid judgments and orders, passed the impugned order. He, therefore, submits that the impugned order is not sustainable and is liable to be set aside, and the matter should be remitted to the CAT for fresh adjudication in accordance with law, after giving the parties concerned an opportunity of hearing.

4. Upon hearing learned counsel for the Petitioners/Union of India and perusing the impugned order, it appears that, apart from relying upon the aforesaid orders and judgments, the learned CAT also took note of the judgment in ***M. Subramaniam v. Union of India and Others***, passed by the High Court of Madras in Writ Petition (C) No. 13225 of 2010, disposed of on 06.09.2010, wherein a similar view was taken. Merely because the Respondents were not parties to the said order, they should not be deprived of the benefit.
5. In that view of the matter, we are in complete agreement with the observations and findings of the learned CAT in the impugned order (Annexure P/1). On perusal, it also appears that the learned CAT meticulously dealt with the matter, relying upon settled legal principles laid down by various High Courts as well as the Hon'ble Supreme Court, and arrived at its independent conclusion. As such, there is hardly any scope for interference with the impugned order (Annexure P/1).

6. In view of the above, this Court does not find any reason to interfere with the order passed by the learned CAT under Annexure P/1.
7. Resultantly, the writ petition stands dismissed.

Sd/-
(Santosh Sharma)
Judge

Sd/-
(Krushna Ram Mohapatra)
Chief Justice

Anu