

**HIGH COURT OF UTTARAKHAND AT NAINITAL****HON'BLE JUSTICE SRI MANOJ KUMAR TIWARI AND
HON'BLE SRI JUSTICE PANKAJ PUROHIT****Writ Petition (SB) No. 63 of 2024**

State of Uttarakhand and Another --Petitioners

Versus

Surya Prakash Singh and others --Respondents

Mr. S.S. Chaudhary, Standing Counsel for the petitioners
Ms. Menka Tripathi, Advocate for the respondents
-----**The Court made the following:****JUDGMENT:** (per Hon'ble Justice Sri Manoj Kumar Tiwari)

1. State has challenged the judgment rendered by learned Public Service Tribunal, Dehradun in Claim Petition No. 62/DB/2020. Operative portion of said judgment is reproduced below:

“10. Though, to upgrade pay scales of the Assistant Accountants/ Accountants of the Treasuries was compulsion of the Govt. based on its own mistake, which should not be extended to other departments, petitioners still deserve to be treated on an equal footing with the Assistant Accountants/Accountants recruited along with them for the Treasuries and cannot be discriminated on the basis of a vague distinction. Moreover, even this vague distinction has not been maintained by the respondents themselves in issuing letter No. 7053 dated 08.03.2019 to Cyber Treasury and Pay & Accounts Office, New Delhi in addition to all district treasuries asking them to ensure compliance of the provisions of G.Os. dated 15.02.2019 and 22.02.2019 and further in the case of upgradation of pay of Sri Arjun Singh as stated above. On the one hand, the respondents are treating petitioners as a different group on the ground that their appointing authority is Director, Treasury, Pension & Entitlements, while on the other hand, they are directing the Cyber Treasury and Pay & Accounts Office, New Delhi to ensure compliance of provisions of G.Os. dated 15.02.2019 and 22.02.2019 ignoring the fact that these offices are in the cadre structure of the Directorate and the appointing authority of the Assistant Accountants and Accountants posted in these offices is Director, Treasury, Pension & Entitlement. The pay of Sri Arjun Singh, selected alongwith the petitioners in the cadre structure of the Directorate has



2026:UHC:5914-DB

been accordingly upgraded, while the petitioners are being denied this benefit. We therefore, quash the impugned order dated 03.06.2020 (Annexure: A1) and direct the respondents to grant upgraded pay scale Rs.9300-34800, grade pay of Rs. 4600/- to the petitioners since the date of their appointment on the post of Assistant Accountant as has been granted to the similarly situated Assistant Accountants of State/District Treasuries. The petitioners are not entitled to any other reliefs in the circumstances of the case.”

2. Respondents were appointed on the post of Assistant Accountant in Directorate, Treasury, Pension and Entitlement, in a selection held pursuant to an advertisement issued by Uttarakhand Subordinate Service Selection Commission, on 29.10.2015. On the result of the same selection, some persons were appointed as Assistant Accountant in District Treasury, and pay scale for the post of Assistant Accountant in Directorate as well as in District Treasury was the same, i.e. Rs. 5,200-20,200/-, Grade Pay Rs. 2,800/-. In the applicable Service Rules namely, Uttarakhand Treasury Subordinate Cadre Service Rules, 2003 also, the pay scale for the post of Assistant Accountant in Directorate and District Treasury is the same. The pay scale of Assistant Accountant serving in District Treasury was upgraded vide Government Order dated 15.02.2019, however, this benefit was not given to Assistant Accountant serving in the Directorate. The upgraded pay scales given to Assistant Accountant serving in District Treasury, and the date from which such upgraded pay scale was made effective, are indicated in tabular form below:-

<i>Date of allowing upgraded/ amended pay scale to the Assistant Accountant serving in Treasury</i>	<i>Pay Scale/Grade Pay</i>
<i>w.e.f. 01.01.2006</i>	<i>Rs. 5200-20200 Grade Pay Rs. 2800</i>
<i>w.e.f. 07.06.2010</i>	<i>Rs. 9300-34800 Grade Pay Rs. 4200</i>
<i>w.e.f. 31.05.2013</i>	<i>Rs. 9300-34800 Grade Pay Rs. 4600</i>



3. Clause 4 of the Government Order dated 15.02.2019 provides that actual benefit of upgraded pay scale would be given to Assistant Accountants serving in District Treasury only from the date of issuance of Government Order dated 15.02.2019.

4. Since respondents were serving in the Directorate, therefore, benefit of Government Order dated 15.02.2019 was denied to them. Respondents made representation claiming pay parity, which was rejected. Thereafter, they approached Public Services Tribunal by filing claim petition, which has been allowed by the impugned judgment.

5. Heard learned counsel for the parties and perused the record.

6. There is no dispute that same set of Service Rules govern the service conditions of Assistant Accountant serving in Directorate as well as in District Treasury. Respondents were appointed with Assistant Accountants serving in District Treasury in a common selection held during recruitment year 2015-16. As per the Service Rules, Assistant Accountants, serving in Directorate and District Treasury are equal in status and their pay scales are also equal, therefore Assistant Accountant serving in Directorate were also entitled to the upgraded pay scales, which were given to Assistant Accountant serving in District Treasury, vide Order dated 15.02.2019. Thus, limiting the benefit of pay upgradation to Assistant Accountant serving in District Treasury, was not proper.

7. Learned counsel for respondents has drawn our attention to the report of the Pay Anomaly Committee,



where it is observed that duties/responsibilities of Assistant Accountant serving in the Directorate are more onerous.

8. Learned State Counsel contended that the Appointing Authority for Assistant Accountant appointed in District Treasury is the District Magistrate; while, Appointing Authority for the respondents, who are appointed in Directorate is the Director, Treasury, Pension & Entitlement, therefore, according to him, State Government was justified in upgrading pay scale of Assistant Accountants serving in District Treasury only.

9. The said contention is bereft of merit. Since both set of Assistant Accountants are appointed under the same Service Rules and their conditions of service are also governed by same set of Service Rules, which makes no distinction between Assistant Accountants, serving in Districts vis-a-vis those appointed in Directorate, therefore, merely because respondents are appointed by Director; while, Assistant Accountant serving in the District Treasury are appointed by District Magistrate will not be sufficient to make distinction between them as regards pay scale.

10. We earlier dismissed the writ petition vide judgment dated 13.03.2024 with the stipulation that respondent would be entitled to upgraded pay scale only from the date of filing claim petition. The respondents thereafter filed application seeking review of our judgment and their prayer for review was allowed vide order dated 02.04.2026. Para 6 to 10 of the order passed on review application are reproduced below:



2026:UHC:5914-DB

- “6. Learned counsel for the review applicant submits that learned Tribunal as well as this Court has held that the persons serving as Assistant Accountant in the Districts as well as the Directorate are governed by same set of Service Rules and their conditions of service are also same; the pay scale of Assistant Accountant serving in District was revised to ₹9300-34800, Grade Pay ₹4600, vide Government Order dated 15.02.2019, w.e.f. 31.05.2013; however, similar benefit was denied to review applicants, who were appointed as Assistant Accountant in the Directorate in 2016; thus, it is contended that the direction contained in para 10 of the judgment, sought to be reviewed, that review applicants would be entitled to benefit of upgraded pay scale only from the date of their filing claim petition before learned Tribunal, amounts to error apparent on the face of record, as review applicants were entitled to benefit of pay revision from the date of their appointment as Assistant Accountant, which was in the year 2016.
7. We find substance in the submission made by learned counsel for the review applicants. In view of subsequent Government Order dated 22.02.2019, actual benefit of pay revision was given to Assistant Accountant serving in the Districts w.e.f. 31.05.2013, therefore, Assistant Accountant serving in the Directorate could not have been denied similar benefit.
8. In such view of the matter, we review/recall the judgment and order dated 13.03.2024.
9. Accordingly, review application (MCC No. 2 of 2024) is allowed.
10. List this case for hearing on 23.04.2026.”
11. The judgment was reviewed in view of the fact that all other Assistant Accountants were given Grade Pay of Rs. 4600/- w.e.f. 31.05.2013 in terms of Government Order dated 15.02.2019, as modified by Government order dated 22.02.2019; but, because of stipulation made in our judgment dated 13.03.2024, respondents were deprived of Grade Pay of Rs. 4600/- w.e.f. the date of their appointment and they were to be given Grade Pay of Rs. 4600/- only w.e.f. the date of their filing claim petition before learned Tribunal.
12. Since all other similarly situate persons were given

