IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 31.01.2020
DELIVERED ON : 15.05.2020

CORAM:

THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

W.P.Nos.4874, 7590, 7622, 15371, 15372, 15597, 15598, 18609, 18620, 18901, 18966, 19667, 20191, 22322, 22471, 23695, 23751, 24856, 24908, 25029, 25702, 25800, 26070, 26241, 26409, 27237, 27998, 29350, 30937, 30938, 30939, 30940, 30941, 30942, 33025, 33065, 33727, 35190, 35191, 35192, 35193, 35194, 35195 of 2014, 3782, 5779, 7115, 12868, 12955, 14312, 30774 and 3864 of 2015

CUDDALORE DISTRICT RETIRED OFFICIALS
ASSOCIATION. REP.BY ITS PRESIDENT
V.RAJENDRAN, NORTHERN BARRACKS BEHIND THE
COLLECTORATE, SUB JAIL ROAD,
CUDDALORE 607 001.

... Petitioner in WP No.4874 of 2014

1. P.VEERASAMY
2. P.M.KAVERIAPPAN
3. S.DURAIPANDIAN
4. R.VALLIYAMMAL ... Petitioner in WP No.7590 of 2014

RETIRED OFFICIALS ASSOCIATION REG NO.126/99
REPRESENTED BY ITS STATE GENERAL SECRETARY,
MUTHUKALATHY STREET,
TRIPLICANE CHENNAI - 600 005.

... Petitioner in WP No.7622 of 2014

1.V.MUTHUVAIRAVAN
2.M.SAMBAMOORTHY
3.T.P.ARUMUGAM
4.K.RAJAGOPALAN
5.S.SUBRAMANIAN
6.M.BALAKRISHNAN
7.K.N.GANESAN
8.M.SWAMINATHAN
9.AL.JEGADEESAN
10.S.SHAHUL HAMEED
11.S.NARAYANASAMY
12.G.JAYARAMAN
13.V.VENUGOPALAN
14.A.KRISHNASAMY

15.G.VISWANATHAN
16.R.GOVINDARAJAN
17.S.SUNDARESAN
18.V.THIYAGARAJAN
19.S.PATTAMMAL
20.M.GNANAM
21.T.N.GURUNATHAN
22.J.SELVARAJ
23.R.SRINIVASAN
24.S.MURUGASIGAMANI
25. M.RAMAMURTHI
26. R.KANNAN
27. S.SARANATHAN
28. A.VENKATAKRISHNAN
29. M.T.GOPALARATHINAM
30. S.SWAMINATHAN
31. S.LAKSHMINARAYANAN
32. S.KANNAN
33. G.SUBBIAH
34. P.UMAYADEVI
35. A.R.THYAGARAJAN
36. D.P.P.VARADARAJULU
37. J.NATARAJAN
38. S.VASUDEVAN
39. D.ALEXANDER
40. S.R.BALASUBRAMANIAN
41. R.DEENADAYALU
42. N.NARAYANAN
43. S.KRISHNAMURTHY
44. K.M.SANKARASUBRAMANIAN
45. A.MOHAMED ISMAIL KHAN
46. R.THIRUVENKATATHAN
47. N.RAMAMURTHY
48. J.DEVARAJ
49. R.SRINIVASARAGHAVAN
50. G.VENKATARAMAN
51. R.RAMASWAMY
52. D.RAMASWAMY
53. A.V.RANGANATHAN
54. A.ARUMUGAM
55. N.MURUGESAN ... Petitioner in WP No.15371 of 2014

G.PONNAMBALAM ... Petitioner in WP No.15372 of 2014

N.SHANMUGA SUNDARAM ... Petitioner in WP No.15597 of 2014

P.DEIVASIGAMANAI ... Petitioner in WP No.15598 of 2014

1. R.DAKSHINAMOORTHY
2. G.SHANMUGAM
3. K.DHANUSHKOTI
4. P.JAYARAMAN
5. D.CHELLASAMY
6. N.SIVALINGAM
7. K.KRISHNAN ... Petitioner in WP No.18609 of 2014

CUDDALORE DISTRICT RETIRED
OFFICIALS ASSOCIATION,
REP. BY ITS PRESIDENT, V.RAJENDRAN,
NORTHERN BARRACKS BEHIND THE COLLECTORATE,
SUB JAIL ROAD,
CUDDALORE 607 001. ... Petitioner in WP No.18620 of 2014

1. S. RAJAMANICKAM
2. K. RAMAMOORTHY
3. P. RAMADOSS
4. D.SESHADRI
5. V.KANAGASABAPATHY
6. P.MUTHU
7. K. APPA SAMY
8. V.NARAYANASAMY
9. D. PARAMAIYAN
10. V.GANESAN
11. P. JAYARAMAN
12. A. KANAGASUNDARAM
13. K. SARASWATHI
14. S.LALITHA
15. A. ROMANAMMAL
16. T.V.NATARAJAN
17. R.S.DORAISAMY
18. S.V.KANNAPIRAN
19. M.RAMACHANDRAN
20. M.ANJAMMAL
21. P.SANTHANAM
22. N.S.SANTHANAM
23. M. MEENAKSHI SUNDARAM
24. V.R. GANESAN
25. G.KULASEKARAN
26. S.JAGANNATHAN
27. S.NAMASIVAYAM
28. I.RAMADOSS
29. M.G.SINGARAVEL
30. S.NAGARAJAN
31. P.BALAKRISHNAN
32. M.MUTHUSAMY
33. S.SAROJA ... Petitioner in WP No.18901 of 2014

V.RAJENDRAN ... Petitioner in WP No.18966 of 2014

CHENGALPATTU RETIRED OFFICIAL ASSOCIATION
CHENGALPATTU HAVING
REGISTRATION NO.204/2010
REP.BY ITS SECRETARY
A.NAGAPPAN ... Petitioner in WP No.19667 of 2014

GINGEE TALUK RETIRED OFFICIAL
ASSOCIATION, GINGEE,
REG.NO.47/2001
REP.BY ITS SECRETARY,
R.KALAIMANI ... Petitioner in WP No.20191 of 2014

1. S.SUBRAMANIAN
2. S.S.MANI
3. I.KUPPUSAMY
4. D.MUTHUMANICKAM
5. P.GOVINDAN
6. D.SUSEELA
7. S.SUBRAMANIAN
8. S.SITALAKSHMI
9. S.RAGHUNATHAN
10. V.SANKARANARAYANAN
11. M.SARAVANAN
12. K.VAIDYANATHASAMY ... Petitioners in WP No.22322 of 2014

1 D.RAMAIAH
2 S.KALIAPERUMAL
3 G.PAKKIRISAMY
4 R.SWAMINATHAN
5 K.GANESAN
6 V.KANTHIYAN
7 P.PALANIVELAN
8 T.T.SRINIVASAN
9 K.THANGARAJAN
10 S.RAMALINGAM
11 M.NATARAJAN
12 R.THANGARAJAN
13 V.CHANDRAHASAN
14 P.KASINATHAN
15 R.BAKTHAVATCHALAM
16 M.RAMALINGAM
17 R.KUMARASAMY
18 E.MATHANGARAJU
19 G.DORAI RAJ

20 J.SESHAGIRI RAO
21 K.A.SHANMUGANANTHAM
22 V.MADHANMOHAN
23 R.GOVINDARAJULU
24 T.T.MANI
25 V.MYLVAHANAN
26 N.VEERACHAMY
27 M.LOURDUNATHAN
28 R.ALALASUNDARAM
29 S.SAMBAMURTHY
30 TMT.S.VANAJA
31 L.JAMES
32 P.MEENAKSHI SUNDARAM
33 S.MALATHI ... Petitioners in WP No.22471 of 2014

1 V.BASKARAN
2 P.KARUPPIAH
3 V.M.KARUPPIAH
4 V.NAGARATHINAM
5 V.THANGARAJ
6 S.LALITHAMBAL
7 P.BALASUBRAMANIAN
8 R.S.JAYARAMAN
9 A.GANDHI
10 T.J.KUNJITHAPATHAM
11 S.RAMADOSS
12 D.MENAKA
13 S.SARASVATHY
14 R.SAROJINI
15 P.JAYARAMAN
16 G.MANITHAI
17 V.RAJAPPAN
18 N.INDRANI
19 R.O.KANDASAMY
20 G.GABRIEL
21 S.MUTHU KAMALU
22 M.KRISHNAMOORTHY
23 S.RAMAKKAL
24 S.G.SUBBIAH
25 G.RAMAKRISHNAN
26 P.K.BALASUBRAMANIAN
27 S.P.SUBBIAH
28 S.P.SUBBIAH
29 S.SOMASKANDAN
30 M. SUBRAMANIAN
31 V.PACKIAM
32 C.MURUGAN
33 B.RAJARATHINAM

34 P.SANNASI
35 N.NAGAYASWAMY
36 M.RAJU
37 G.HARI RAGAVAN
38 B.KANNAYAN
39 R.K.MUTHULAKSHMI
40 T.SURULIAPPAN
41 A.GEORGE
42 K.MARIMUTHU
43 S.RANGANATHAN
44 D.BARNABAS RAJIAH
45 N.CHITHAMALLU
46 S.MANI
47 P.VALLIKKANNU
48 V.PANDIAN
49 S.DURAIRAJ
50 T.N.SUBRAMANIAN
51 S.MEENAKSHISUNDARAM
52 N.BALASUBRAMANIAN
53 G.JOSEPH MINOR
54 T.SOUNDARARAJAN
55 S.A. ISSAC
56 T.P.NAGARAJAN
57 P.SANKARAN
58 E.SETHURAMALINGAM
59 R.VELAYUTHUPERUMAL
60 A.JEYASINGH
61 G.KALAIYAPERUMAL
62 S.K.UDUMAN MOHIDEEN
63 T.R.RADHAKRISHNAN
64 M.SUNDARARAJAN
65 M.K.ILANGUMANI
66 V.RAMAKRISHNAN
67 U.KABILAN
68 A.VELU
69 K.J.RAMASAMY
70 K.KAMARAJ
71 P.KARUMALAI
72 V.CHIDAMBARAM
73 N.MUTHUSAMY
74 P.RAJU
75 G.KRISHNAN
76 K.JAYARAMAN
77 S.CHINNASAMY
78 D.MEENAKSHI
79 P.THANGAVEL
80 S.RAMADOSS
81 K.RUSTHAN BAIG

82 C.KANNAN
83 C.THAMBIRAJAN
84 D.MASILAMANI
85 P.KRISHNASAMY
86 K.KRISHNAMURTHY
87 R.MURUGESAN
88 THIRU.A.SELLAPERUMAL
89 THIRU.G.ARULANANTHAM
90 TMT.S.SAROJINI
91 THIRU.A.AROKIASAMY ... Petitioners in WP No.23695 of 2014

1 K.RANGANATHAN
2 M.G.JOHN RAJ
3 T.SERVAIKARAN
4 D.SHANMUGASUNDARAM
5 A.MAYILVAHANAN
6 N.RAJAPPA
7 M.VEERAMUTHU
8 P.VRIDHAMBAL
9 D.PITCHAI
10 V.RANGARAJAN
11 D.RAMAMOORTHY
12 S.KALIYAPERUMAL
13 R.ALAGAPPAN
14 N.KARUPPAIYAN
15 R.SOMASUNDARAM
16 A.VELAYUTHAM
17 V.SAMUEL
18 A.SRINIVASAN
19 K.BALAN NAIR
20 S.RAJALAKSHMI
21 N.MARUTHAMUTHU
22 K.RAMASWAMI
23 V.RAJU
24 T.K.SRINIVASAN
25 K.RAMALINGAM
26 K.RENGARAJAN
27 N.RENGARAJU
28 P.G.PICHAI
29 M.UNNAMALAI
30 M.KUMARA CHELLIAH
31 R.V.MUTHIAH
32 K.MASSILAMONY
33 P.ANANDASANKARA SUBRAMANIAN
34 T.N.KRISHNASAMY
35 A.S.VENKATRAGHAVAN
36 VIJAVALLI RAGHAVAN
37 N.SIVASUBRAMANIAN

38	U.MANICKAM
39	V.VEERANATHEVAN
40	S.SANKARAPPAN
41	R.GOPALSAMY
42	S.MADHAVAN
43	N.DORAIRAJAN
44	A.SUBRAMANIYAN
45	R.THIAGARAJAN
46	A.CHOKKALINGAM
47	K.VENKATARAMANI
48	P.MUTHUSAMY
49	A.PALVANNAM
50	N.SAKTHIVEL
51	A.ATHINARAYANAN
52	R.GURUSAMY
53	MARIA PUSHPAM
54	P.SAHADEVAN
55	R.KRISHNAN
56	T.V.SUBBIAH
57	S.RAJU
58	C.ARUNACHALAM
59	K.JANAKY
60	M.PONNUCHAMY
61	A.ALWARSAMY
62	P.GOVINDAN
63	S.BALARAMAN
64	V.BALAKRISHNAN
65	AHAMED BAIG
66	C.VEERAN POOSARI
67	A.S.ADHIRAJ
68	G.THIYAGARAJAN
69	G.RATHINAVELU
70	K.KANNAN
71	N.SANTHANAM
72	S.KANNAN
73	R.HARIKARAN
74	T.V.SEENUVASAN
75	R.THIRUNARAYANAN
76	L.GANDHI
77	R.JEEVARATHINAM
78	K.SEENUVASAN
79	N.SINGARAVELU
80	C.GANESAN
81	C.VELUSAMY
82	S.NAGARAJAN
83	K.THIRUNAVUKKARASU
84	M.ARUMUGAM
85	A.NARAYANAN

86 D.ARUMUGAM
87 M.DHARMALINGAM
88 M.RAGOTHAMAN
89 N.BALAKRISHNAN
90 D.BALARAMAN ... Petitioners in WP No.23751 of 2014

1 A.RATHINASABAPATHY
2 S.DURAIPANDIAN
3 G.RAJALAKSHMI
4 A.PALANIANDI
5 T.NAGARAJAN
6 T.SHANMUGAM
7 D.DEVADOSS
8 ADAIKALA MARY
9 D.RADHAKRISHNAN
10 R.SETHURAMAN
11 R.DAMODARAN
12 V.N.VENKATACHALAM
13 V.N.CHANDRASEKARAN
14 D.KALIAPPAN
15 K.PERIASAMY
16 N.RENGASWAMY
17 S.MARIA ANTONRY
18 R.MUTHAIYAN
19 R.NARAYANAN
20 P.MARUTHAI
21 G.K.NATARAJAN
22 PERIAKANNAN
23 V.RAJAMANI
24 P.SUBRAMANIAM
25 A.CHIDAMBARAM
26 K.AMASI
27 A.CHANDRAN
28 P.KASILINGAM
29 N.RAMALINGAM
30 R.RAMASAMY
31 R.PERUMAL
32 S.GOPAL
33 C.SHANMUGASUNDARA RAJ
34 S.EDALINGAM
35 N.SOMASUNDARAM
36 G.GANESAN
37 T.P.SELVARAJ
38 C.SUNDARAM
39 T.R.VENKATALAKSHMANAN
40 S.ELUMALAI
41 S.BALASUBRAMANIAM
42 E.CHINNAKUPPAN

43 G.KRISHNAN
44 V.P.MUTHAPPAN
45 V.VENKATASUBBAN
46 P.MANICKAM
47 A.MAYAN
48 G.SUBRAMANIAN
49 A.SUBRAMANIAN
50 V.PARTHASARATHI
51 P.PONNUVELU
52 G.VENKADHACHALAM
53 C.M.K.SUBRAMANIAM
54 A.JAGANATHAN
55 P.M.SARANGARAJAN
56 S.SABAPATHY
57 T.SUNDARARAJAN
58 D.PACKKRISWAMY
59 S.KOTHANDARAMAN
60 S.CHELLAMANICKAM
61 M.RAMALINGAM
62 S.SAVARIMUTHU
63 M.KARUPPIAH
64 K.NARASIMHALU
65 C.KUPPUSAMY
66 A.KALIAMMAL
67 K.NANDAGOPAL
68 K.RAMASAMY
69 V.SRINIVASAN
70 T.M.MOHAMED HANIFA
71 K.MADANAGOPALAN
72 G.KANNAPIRAN
73 P.MURUGESAN
74 S.RARANGAPANI
75 A.MURUGESAN
76 J.P.LOURDUSAMY
77 D.SANTHANAM
78 A.JABAMANI
79 D.SANTHANAKRISHNAN
80 R.P.SATHIAMOORTHY
81 N.MUTHUKUMARASWAMY
82 K.RAJASUNDARAM
83 D.JAYARAMAN
84 B.PITCHAI
85 P.SUSAI
86 S.VILVAVANAM
87 S.VENKATESAN
88 N.MANOHARAN
89 K.AVUDAINAYAGAM
90 S.VIJAYARAGHAVAN ... Petitioners in WP No.24856 of 2014

P.GOVINDARAJULU ... Petitioner in WP No.24908 of 2014

1 S.KANDASWAMY
2 D.ANANDRAJ
3 A.K.NARAYANAN
4 V.R.DEENADAYALAN
5 G.GALAJI
6 A.KARUNAKARAN
7 D.GOVINDARAJALU
8 G.MAHABOOB BASHA
9 A.R.GURUNATHAN
10 A.VETHAMONY
11 S.SETHU RAMALINGAM
12 A.RAMASWAMY
13 P.P.GOVINDAN ADIYODI
14 S.P.S.GANESAN
15 K.V.R.S.MANI
16 M.PALANISAMY
17 A.RAJASEKARAN
18 T.A.GNANAMBAL ABRAHAM
19 A.SELVARAJ
20 K.SADAYAPPAN
21 S.PALANISAMY
22 T.ARUMUGAM
23 S.RAMAKRISHNAN
24 R.JAYARAMAN
25 SU.VAI MARUTHAVANAN
26 S.PARASURAMAN
27 T.MURUGESAN
28 A.RAJALINGAM
29 N.RENGARAJAN
30 K.VENKATACHALAM
31 T.N.SIVASHANMUGAM
32 S.ANANTHA SUBRAMANIAN
33 A.ANTHONY GEORGE
34 R.SIVAPRAKASAM
35 V.S.PASUPATHY
36 B.MATHAMBIGAI
37 S.SAVARIMUTHU
38 A.ILLAHI BAKSH
39 M.SAVARIAPPAN
40 D.GNANAMANI
41 K.NATESAN
42 D.NARAYANASAMY
43 B.MOHAMMED GANI
44 A.THANGAVELU
45 D.ADIMOOLAM

46 K.N.RAJAGOPAL
47 J.SIVARAJ
48 R.KRISHNAN
49 A.SUBRAMANIAN
50 S.MOOKKAN
51 M.MICHAEL FRENCH
52 N.NELLAIYAPPAN
53 T.S.VISWANATHAN
54 K.APPANDAI
55 M.MUTHUPERIYANAYAGAM
56 A.S.SHOWKATH SALAMULLAH
57 T.THIRUGNANASAMBANDA MOORTHY
58 K.MAHALINGAM
59 S.M.DAWLATH NEZZ
60 N.GOVINDASAMY
61 D.RENGARAMANUJAM
62 N.RAMALINGAM
63 J.SUBRAMANIA IYER
64 P.CHELLADURAI
65 R.BAKTHAVACHALAM
66 G.RAJAGOPALAN
67 S.HARIHARASUBRAMANIAN
68 A.M.RAGURAMAN
69 K.THANGAVELU
70 M.ANGAPPAN
71 V.CHANDRASEKARAN
72 A.APPANDAINATHAN
73 G.N.RAMACHANDRAN
74 T.V.SRIRANGAM
75 V.KRISHNARAMANUJAM
76 P.MANTHAIYAR
77 V.LAKSHMI KUTTY
78 S.CHOCKALINGAM
79 S.MUNIYANDI
80 V.PAULRAJAN
81 R.AYYATHURAI
82 M.BALAKRISHNAN
83 S.SHANMUGA NATHAN
84 P.DHALAVOI
85 N.CHINNASAMY
86 S.RUKMANI
87 K.S.RAMASAMY
88 G.PADMARAJ
89 K.PERIASOLAI
90 S.MARIADOSS ... Petitioners in WP No.25029 of 2014

1 S.ANBARASAN
2 K.SIDDAN

3 N.RAJAN
4 N.TUFAIL AHMED
5 K.NATESAN
6 G.THIRAVIAM
7 A.PALANIAPPAN
8 C.MANICKAM
9 A.S.SENGOTTUVELU
10 P.SRINIVASAN
11 M.VARADARAJULU
12 K.ABDUL ALI
13 S.GOVINDAN
14 T.N.THIYAGARAJAN
15 C.RAJAMANICKAM ... Petitioners in WP No.25702 of 2014

1 S.SIVAPRAKASAM
2 P.S.PARASURAMAN
3 V.M.MUTHUVEERAPPAN
4 S.KUPPUSAMY
5 P.PANDURANGAN
6 A.THANGARAJU
7 S.GOVINDARAJ
8 M.NATARAJAN
9 S.KUMARASAMY
10 T.P.NATARAJAN
11 A.HIMAYATHULLAH
12 M.SUBRAMANIAN ... Petitioners in WP No.25800 of 2014

1 N.SHANMUGASUNDARAM
2 V.RAJAGOPAL
3 A.SHANMUGAM
4 R.AMIRTHALINGAM
5 M.VENKATACHALAM
6 K.SAKUL HAMEED
7 R.KUPPUSAMY
8 E.SIVAGURUNATHAN
9 M.DAKSHINAMURTHY
10 N.CHANDRASEKARAN
11 P.VAIRAN
12 R.VEDARETHINAM
13 V.SARAVANAN
14 S.SIVANESAN
15 C.KALYANASUNDARAM
16 V.PACKIRISAMY
17 P.KANDASAMY
18 R.JAYARAMAN
19 N.MUTHUKUMARASAMY
20 K.THIAGARAJAN
21 M.AYYASAMY

22 V.SHANMUGAM
23 P.ARUMUGAM
24 R.VEERAIYAN
25 S.PALANIVELU
26 V.P.SHANMUGAM
27 R.MARIYAKKANNU
28 M.MOHAMBAL
29 R.NARAYANAN
30 S.ABATHARANAM
31 I.ARULANANDAM
32 H.SYED HAMEED
33 N.PALAIYAN
34 S.THAMBIRAJU
35 S.SUNDARAM
36 R.MUTHUMANICKAM
37 J.MUTHAIYAN
38 P.VENKATACHALAM
39 N.KANDAPPAN
40 S.RAJAPPAN
41 M.SOMANATHAN
42 A.THAYUMANAVAN
43 R.JAYARAMAN
44 N.SWAMIYYAH
45 M.NATARAJAN
46 S.PALANIVELU
47 N.VEERAPPAN
48 N.DURAIKANNAN
49 N.VENKATARAMANI
50 N.RUKMANI
51 S.NAGARAJAN
52 S.BALASUBRAMANIYAN
53 P.S.RAMAMOORTHY
54 V.SANTHANAKRISHNAN
55 K.RAMAIAH
56 V.YAGNARAMAN
57 S.R.SHANMUGASUNDARAM
58 P.SUBRAMANIAN
59 A.PACKIRI MOHAMED
60 S.KULANDAITHERESA
61 R.RAJARETHINAM
62 N.CHINNAIYAN
63 V.PARANJOTHI
64 M.DHARUMAIYAN
65 V.RAMAKRISHNAN
66 N.KALAYANASUNDARAM
67 M.MANICKAM
68 K.VEERAIYAN
69 R.SINGARAVELU

70 K.VENKATESAN
71 R.POOMALAI
72 C.MUTHUVELU
73 K.G.SHANMUGASUNDARAM
74 A.KRISHNAN
75 R.SOMASUNDARAM
76 T.PARAMASIVAM
77 R.SOUNDARARAJAN
78 S.RAMAN
79 R.SOUNDARARAJAN ... Petitioners in WP No.26070 of 2014

K.NEELAMEGAM ... Petitioner in WP No.26241 of 2014

1 T.P.BALASUNDARAM
2 M.ABIRAMA SUNDARI
3 T.C.VIJAYALAKSHMI
4 N.SANKARAGOMATHY
5 D.SAROJA ANBUMANI ... Petitioners in WP No.26409 of 2014

1 E.BALASUBRAMANIAM
2 T.MUTHUSAMY
3 THIRU.P.MURUGAN
4 T.NAGARAJAN
5 P.M.MUNNA SINGH
6 K.RAJENDRA PRASAD
7 V.RAJU
8 V.UTHIRAPATHY
9 D.PERIYASAMY
10 K.NACHIAPPAN
11 N.MUTHUKUMAR
12 D.MERCY
13 N.PARANTHAMAN
14 N.P.MURUGESAN
15 M.IGNACY
16 C.ANANTHAN
17 V.S.SANTHA
18 A.JAYARAMAN
19 S.KANAGARATHINAM
20 R.KRISHNAMOORTHI
21 G.DEVANATHAN
22 M.KOLANTHAISAMY
23 R.KANNAN
24 P.NARAYANAN
25 P.MUTHUSAMY
26 R.SUNDARAM
27 K.DURAISAMY
28 P.GANESAN
29 P.PAKKIRISAMY

30 A.BALASUBRAMANIAN
31 P.RAJAGOPAL
32 V.RANGARAJAN
33 R.VARADHARAJAN
34 K.NALLUSAMY
35 K.DEVARAJAN
36 S.S.THIYAGARAJAN
37 R.VASUDEVA RAO
38 T.N.PALANIVEL
39 R.JANAKIRAMAN
40 S.M.KANNAMMAL
41 A.AMALORPAVAM
42 S.KATTAMUTHU
43 M.RAJU
44 C.PALANIAMMAL
45 V.A.SUSAI MANICKAM
46 S.SUBBIAH
47 G.AROCKIAM
48 XAVIER LOUIS
49 P.RAJU
50 M.GERMANAPPAN
51 TMT.S.AROCKIAMMAL
52 A.JOSEPH SENKOLRAJ
53 R.MARIA JOSEPH XAVIER
54 V.MADHAVAN
55 P.DURAIRAJ
56 G.V.KIRUBAKARAN
57 V.PALANISAMY
58 A.SAMINATHAN
59 TMT.I.LILLY
60 R.MANIVASAGAM
61 N.PITCHAI
62 K.BALUCHAMY
63 K.ALAGAR
64 V.CHINAPPAN
65 K.BALASUBRAMANIAN
66 P.RAJENDRAN
67 S.CHANDRABOSE
68 P.VENKATARAMAN
69 V.VIRUMANDI
70 K.SUNDARAJAN
71 S.RAMASAMY
72 TMT.S.VEERAMMAL
73 S.ALAGARSAMY
74 D.ROBERT EBINESAR
75 V.SUBBIAH
76 P.MUTHUKRISHNAN
77 O.MALLAN

78 A.MARIASOOSAI
79 A.RAJENDRAN
80 TMT.KAMALAM JOHN KARUNA
81 A.VIAGULAM
82 P.PANDIAN
83 TMT.O.ANGELINE KAMALA BAI
84 K.KAMU
85 K.MARIAPPAN
86 S.VEERABADRAN
87 N.VAITHILINGAM
88 R.KANNAIYAN
89 A.JOSEPHINE MARY
90 M.JEBAMALAI RAJ ... Petitioners in WP No.27237 of 2014

1 V.RANGARAJALU
2 P.ARJUNAN
3 S.SUNDARA RAJAN
4 V.RAMALINGAM
5 D.MANOHARAN
6 P.MOHAN
7 D.THANIKACHALAM
8 M.MOHANA DOSS
9 K.ARUMUGAM
10 T.RUGMONY
11 DEVANESAN
12 S.MOHANDOSS
13 M.JEGAVELU
14 K.APPUSAMY
15 S.KRISHNAN
16 S.THOTHATHIRI
17 M.KALATHY ... Petitioners in WP No.27998 of 2014

1 R.ABDUL AZEEZ
2 K.CHINNAMUTHU
3 R.BILENDIRAN
4 N.S.VENKATESAN … Petitioners in WP.No.29350 of 2014

1 S.ANNAMMAL
2 A.SIVANANDAM
3 MA.RADHAMBAL
4 R.RATHINAM
5 K.N.RATHINAM
6 M.SABIA
7 V.LAKSHMI
8 V.A.EKORAM
9 TMT.A.LAKSHMI
10 M.CAPRIAL
11 V.MEENAKSHI

12 R.MAYILATHAL
13 V.KRISHNAN ... Petitioners in WP No.30937 of 2014

1 K.NAGARATHINAM
2 A.LILLY PHILOMINA
3 G.AROKIAMARY
4 S.RAJAMANICKAM
5 M.MARY SUSEELA
6 V.SARA
7 A.JOTHIPRAKASAM
8 P.THILAGAVATHY
9 L.JANAKI
10 C.THIRAVIYAM
11 K.R.VASUDEVAN
12 A.ARULMARY JOSEPH
13 J.P.LEELA
14 S.MARY ... Petitioners in WP No.30938 of 2014

1 A.THIRUMALAISAMY
2 L.VENKATRAJU
3 B.V.MEENAKSHISUNDARAM
4 V.PASUPATHI
5 N.SUBRAMANIAM
6 N.RASAMMAL
7 K.SAROJINI ... Petitioners in WP No.30939 of 2014

1 V.R.KANNUSAMY
2 K.KITTU
3 E.NANJAIYA
4 G.SAROJINI
5 R.RAJAMMAL
6 E.NANJUNDAN
7 P.V.RAJALAKSHMI
8 A.BATHIRAN
9 RANGHI ... Petitioners in WP No.30940 of 2014

1 V.CHIDAMBARAM
2 S.MUTHUKUMAR
3 D.SAMUVEL ... Petitioners in WP No.30941 of 2014

1 M.SENGAMALAI
2 M.SUNDARAM
3 R.VARADARAJULU
4 V.POONGOTHAI
5 K.MARAPPAN
6 S.R.NATARAJAN
7 A.YESAIYA
8 A.SENGUTTUVAN

9 K.DURAIRAJAPANDIAN
10 A.KAMALKHAN
11 K.P.SUBBIAH ... Petitioners in WP No.30942 of 2014

1 H.N.BALAKRISHNAMURTHY
2 N.SUBRAMANIYAM
3 M.KALIAPPAN
4 K.SRINIVASULU NAIDU
5 L.VENKATESAN
6 N.SATHYANARAYANA
7 K.ALIMELAMMA
8 G.NARAYANA REDDY
9 NANJUNDAMMA (FAMILY)
10 B.N.NANJUNDAPPA
11 T.GOPALAPPA
12 V.RAJA REDDY
13 A.KOTHANDARAMAIAH
14 K.E.S.BRUNDA KUMAR
15 M.MUNIRATHNAPPASETTY
16 G.V.PAPAIAH ... Petitioners in WP No.33025 of 2014

1 KRISHNAMURTHY
2 D.VEERAPATHRAN
3 C.SWAMINATHAN
4 K.M.RAMASAMY
5 V.K.RAMASWAMY
6 P.L.SEETHARAMAN
7 K.POONGAVANAM
8 G.KARUNAGARAN
9 V.PICHAMUTHU
10 S.VARADARAJAN
11 M.PICHAI
12 S.GOVINDARAJAN
13 M.PARAMESWARAN
14 P.M.KARUPPIAH
15 S.ANNAMALAI
16 G.SREEPATHY
17 S.DAKSHANAMOORTHY
18 K.V.VENUGOPALAN
19 K.RAJAGOPAL
20 V.SARANGAPANI
21 K.PREMAIYAN
22 R.THILLAIGOVINDAN
23 K.SUKUMARAN
24 K.VISWANATHAN
25 P.MANUEL
26 S.AMIRTHALINGAM
27 V.KAMALA

28 A.PONNUSAMY
29 J.CHANDRAPAUL
30 D.B.M.SUGIRTHARAJ
31 MUTHUSAMY RAJU
32 G.RAMAKRISHNAN
33 C.K.MANICKAM
34 V.HABIB RAHIMAN
35 D.DAVID
36 G.DURAIKANNU
37 R.GOVINDAPPA NAIDU
38 C.R.NARAYANAN
39 N.CHINNIKRISHNAN
40 M.A.ARUNAGIRI
41 C.PONNIAH
42 S.KANTHAN
43 K.MUTHU
44 A.MARIA JOHN
45 T.S.GANAPATHI
46 N.SRINIVASAN
47 P.MURUGESAN
48 A.DHANARAJAN
49 K.RAMASAMI
50 R.P.MEGANATHAN
51 V.SANKARAIAH
52 V.PADMANABAN
53 A.ESTHER YASOTHA
54 V.KANNAN
55 MANICKAM AMIRTHAM
56 M.VISWANATHAN
57 S.RAMALINGAM
58 P.LAKSHMI
59 K.RAJAGOPAL
60 R.JAYASEELI
61 A.PERIYASAMY
62 S.SOMASUNDARAM
63 R.NARAYANAN
64 G.MASANAM
65 P.NAGARATHINAM
66 K.DHANDAPANI
67 J.DHANAPAL
68 Y.AZIZ MIAN
69 P.SUNDARARAJU
70 M.AMBROSE
71 V.MARUDHAMUTHU
72 K.ADHIMOOLAM
73 C.V.SANKARAN
74 P.MUTHUSAMY
75 C.SRINIVASAN

76 C.BALASUBRAMANIAN
77 T.K.THIYAGARAJAN
78 A.KRISHNAN
79 N.CHENROYAN
80 S.RAMASAMY
81 S.PALANISAMY
82 A.KARUPPAN
83 M.SETHURAMAN
84 S.VASUDEVAN
85 M.PAUL RAJARATHINAM
86 P.MARIA LOUIS
87 S.RAMACHANDRAN
88 H.SYED AHMED BATCHA
89 H.SYED MOHIDEEN BATCHA
90 R.RAJENDRAN
91 M.MARUTHAI
92 S.SRINIVASAN
93 S.GOVINDASAMI
94 S.SHANMUGARAJ
95 R.THAMBACHI
96 K.SAMBANDAM
97 V.REGINAMARY
98 M.R.NATARAJAN
99 P.SUBRAMANIA GOUNDER
100 D.SRINIVASAN
101 V.DEVAGI
102 R.RAJAMMAL
103 V.ATHIMOOLAM
104 R.MAHENDHIRAN
105 S.THANGAVELU
106 K.PONNIAH
107 T.V.RAMAKRISHNAN
108 RM.SUBBIAH
109 V.R.MASILAMANI
110 V.RAMAMURTHI
111 R.NARAYANASAMI
112 P.GURUNATHAN
113 N.ELUMALAI
114 N.GOPALAKRISHNAN
115 P.BALAKRISHNAN
116 S.A.BAKSHI
117 D.BOOPALAN
118 K.SHANMUGASUNDARAM
119 M.PERUMAL ... Petitioners in WP No.33065 of 2014

1 G.D.SANTHANAM
2 O.M.PERUMAL
3 V.R.VARADHARAJAN

4 K.A.KULANDAIAPPAN
5 N.K.SUBBANNAN
6 M.RAJAPPA
7 P.SIVAGNANAM
8 N.THIAGARAJAN
9 K.V.SUBRAMANIAN
10 V.LAKSHMINARAYANAN
11 M.JAYARAMAN
12 T.THANIKACHALAM
13 S.F.BERNARD
14 K.K.CHELLAPPA
15 N.SWAMINATHAN
16 C.RAMACHANDRAN
17 P.VIJAYAKUMAR
18 R.N.BATHRACHALAM
19 K.BHANU
20 K.GURUSWAMY
21 T.U.GNANADESIKAN
22 G.K.RAJENDRAN
23 S.VENKATESAN
24 V.PONNUVEL
25 K.KRISHNAN
26 H.S.RAJASEKARAN
27 N.LOGANATHAN
28 N.GOPICHAND
29 P.DEVADOSS
30 P.MURUGAN
31 M.A.HIRIYAN
32 PALANIAPPAN
33 P.S.MANICKAVASAGAM
34 N.MALLIGARJUNAN
35 V.THEAGARAJAN
36 P.ANNAMALAI
37 S.SAMBOORNARAMAN
38 P.SAMBASIVAM
39 N.K.RAMASAMY
40 S.P.PONNUSAMY
41 C.SWAMIKANNU
42 G.A.SIVARAMAN
43 M.RAMASWAMI
44 S.S.SUBRAMANIAN
45 P.R.RAMAKRISHNAN
46 M.MAHAVISHNU
47 G.NATESAN
48 J.ABDUL KALAM
49 T.BALAKRISHNAN
50 N.C.GOVINDARAJAN
51 R.VENKATARAMAN

52 D.PALANI CHETTY
53 N.EKAMBARAM
54 G.SYED SHERAJ
55 G.ARJUNAN
56 N.SRINIVASAN
57 V.PALANIVEL
58 JEYARAJ
59 G.RAMASAMY
60 MOHAMMED YUSUFF ... Petitioners in WP No.33727 of 2014

1 P.SUBRAMANIAM
2 K.JAYARAJ
3 S.D.ALAMELU RAMASAMY ... Petitioners in WP No.35190 of 2014

1 U.K.NATARAJAN
2 G.JESUPATHAM
3 E.P.RAMASAMY
4 M.SUBANNAN
5 R.VELLINGIRI ...Petitioners in WP No.35191 of 2014

1 K.S.BASKARAN
2 P.SUBBULAKSHMI
3 P.SARADAMBAL
4 R.RAMARAO
5 M.PALANISWAMY
6 K.GURUSWAMY
7 K.SUNDARA RAJAN
8 J.MARGARET ...Petitioners in WP No.35192 of 2014

1 S.PERUMAL
2 S.NARAYANASAMY
3 M.CHINNASAMY ... Petitioners in WP No.35193 of 2014

1 R.THIRUNAVUKKARASU
2 V.KARUPANNAN
3 G.SUBBULAKSHMI
4 G.S.SEETHARAMAN
5 K.K.VADIVELU
6 K.KUPPUSAMY
7 P.ALAGESAN
8 N.MUTHAIYAN ... Petitioners in WP No.35194 of 2014

1 C.GANAPATHY
2 R.KRISHNAMOORTHY
3 P.MURUGESAN
4 N.BALAKRISHNAN
5 T.C.GOVINDASAMY
6 R.SUNDARAMBAL ... Petitioners in WP No.35195 of 2014

1 R.LOURDUSAMY
2 C.AMIRTHALINGAM
3 V.APPASAMY
4 T.SRINIVASAN
5 N.RAMASUBRAMANIAN
6 P.G.HARI RAO
7 R.MOHAN
8 G.ARULPRAGASAM
9 K.PALANIVELU
10 P.SETHUMADHAVAN
11 T.RAJU
12 S.CHINNAPPA
13 K.VENKATRAMAN
14 C.BALASUNDARAM
15 M.CHELLAPERUMAL
16 K.DURAI RAJ
17 B.MURTHY RAJU
18 R.SELLAPAPPA
19 N.THIAGARAJAN
20 M.SUBRAMANIAN
21 V.MARGASAGAYAM
22 M.VENKATRAMAN
23 K.NEELAMEGAM
24 S.SAVITHIRI
25 C.NAMASIVAYAM
26 M.SRINIVASAN
27 N.GANESAMOORTHY
28 V.LAKSHMANA SUNDARAM
29 P.PERUMAL
30 S.PACHAIYAPPAN
31 K.J.GOPALAN
32 R.KASINATHAN
33 K.GOPALARATHINAM
34 B.S.RAJESWARI
35 K.MURUGESAN
36 K.VENKATARAMANAN
37 V.PATTABIRAMAN
38 K.ALAGAPPAN
39 SP.CHELLIAH
40 N.GANAPATHI SANTHANAM
41 M.INDIRA
42 S.KAVERI
43 V.KRISHNAMURTHI
44 K.LAKSHMANAN
45 RM.LAKSHMANAN
46 P.MALAIKOLUNDU
47 AL.MUTHUKRISHNAN

48 S.MUTHUKARUPPAN
49 M.A.PARAMASIVAM
50 A.SAVARIAMMAL
51 K.SUBBIAH
52 G.SUINDARARAJAN
53 D.KANNAIYAN
54 A.K.VENKATARAMAN
55 K.A.ABDUL HALEEM
56 K.L.NANJAN
57 J.NANJAN
58 B.N.JOGHEE
59 D.THEVATHANI
60 M.L.FRANCISCA
61 J.NANDHI
62 J.KAMALA
63 M.S.NANDHI
64 B.L.RAMAN
65 N.LAKSHMANAN
66 T.L.BHOJAN
67 B.M.RAJU
68 H.KAKKAMALLAN
69 B.BOJAN
70 H.MAHALINGAM
71 K.GILLAN
72 S.RAMAN
73 J.KARCHAN
74 T.J.MICHCHI
75 B.NANJAN
76 M.KUPPUSAMY
77 N.RAJAGOPALAN
78 S.RAJAPPAN
79 T.RAJENDRAN
80 K.JAYASEELI
81 NELSON JOHN
82 K.SARANGADHARAN
83 N.MEKALA
84 G.MASILAMANI
85 R.GOVINDASAMY
86 V.KANNAIYAN
87 G.KALIYAPERUMAL
88 V.NATARAJAN
89 K.VENKADHACHALAM
90 N.G.SRINIVASAN
91 V.KALYANASUNDARAM
92 A.SUSAINATHAN
93 S.THERASA
94 S.MUTHUKRISHNAN
95 R.NATARAJAN

96 A.SEETHARAMAN
97 N.KALIMUTHU
98 S.KRISHNAMURTHY
99 P.SINGARAM
100 P.SUNDARAM
101 K.V.RAMALINGAM
102 S.GOVINDARAJAN
103 M.JAYARAMAN
104 K.RAMACHANDRAN
105 N.JAYARAMAN
106 P.KASINATHAN
107 A.KALIAMURTHY
108 R.JAYARAMAN
109 N.KOTHANDAPANI
110 S.SIVASUBRAMANIAN
111 A.GOVINDARAJALU
112 K.RAMAMIRTHAM
113 S.ADAIKALASAMY
114 M.MANIMARAN
115 K.SUPPAMANI
116 C.GOPALAKRISHNAN ... Petitioners in WP No.3782 of 2015

TAMIL NADU RURAL DEVELOPMENT,
DEPARTMENT PENSIONERS ASSOCIATION CHENNAI,
REP. BY PRESIDENT
A.MANIVANNAN
... Petitioner in WP No.5779 of 2015

S.M.CHELLASWAMY ... Petitioner in WP No.7115 of 2015

1 TAMIL NADU RETIRED OFFICIALS
ASSOCIATION, REP. BY ITS GENERAL SECRETARY
AND AFFECTED MEMBERS OF AFFILIATED
ASSOCIATIONS, D.P.I. CAMPUS, COLLEGE ROAD,
CHENNAI-6.

2 DINDIGUL DISTRICT PENSIONERS ASSOCIATION,
REP. BY ITS PRESIDENT,
COLLECTORATE COMPOUND, DINDIGUL-624001.

3 GOVERNMENT PENSIONERS ASSOCIATION
REP. BY ITS PRESIDENT,
TIRUVARUL, 5/5 SHANMUGA SIKAMANI NAGAR
KOVILPATTI
... Petitioners in WP No.12868 of 2015

1	TMT.S.AMMALU
2	T.P.PERUMA
3	M.RATHINAVELU
4	M.CHANDRABAI
5	TMT.KAMALA
6	TMT.G.CHOKKAMMAL
7	M.KESAVAN
8	TMT.V.VIJAYALAKSHMI
9	A.NAGAPPAN
10	M.CHANDRAKASAN
11	K.P.PARTHASARATHY
12	N.RAJENDRAN
13	R.SHYAMALA
14	C.SAMBANDAM
15	DAMODARAN NAIR
16	TMT.S.KRISHNAVENI
17	TMT.E.I.PRAMILA
18	S.CHANDRASEKARAN
19	V.KUNJIAPATHAM
20	S.ARUMUGHAM
21	N.NITHIYANANDAN
22	E.MUTHUKUMARASAMY
23	M.KRISHNAN
24	R.GURUSAMY
25	T.K.AYYAVU
26	NATANASABAPATHY
27	T.KANNIYAPPAN
28	T.M.BALASUBRAMANIAN
29	S.THANGARAJAN
30	T.R.RADHAKRISHNAN
31	A.S.SHANMUGAM
32	S.VINAYAGAM
33	N.VIJAYARANGAN ... Petitioners in WP No.12955 of 2015

1	DR.G.INDIRANI
2	T.K.M.SUNDARESAN
3	V.SWETHARANYAM
4	S.MUTHURAMAKRISHNAN
5	V.GOPALAKRISHNAN
6	K.P. SOUNDARARAJAN
7	R.N.DURAISAMY
8	RUBY DEBORAH DIRAVIAM
9	K.KALIAPPAN
10	K.R.SUSEELA DEVI
11	A.FRANCIS
12	K.SHEIK JABBAR ... Petitioners in WP No.14312 of 2015

1 M.PALANI
2 D.JOSEPH
3 G. RENGASAMY
4 R. ARUMUGAM
5 N.JAGATHEESAN ... Petitioners in WP No.30774 of 2015

1 R.SOMASUNDARAM
2 A.S.KALIYAMOORTHY
3 S.DAVID
4 O.R.KALIYAMOORTHY
5 S.MARIYAPRAKASAM
6 P.JANAKIRAMAN
7 M.BALASUBRAMANIYAN
8 L.PARTHASARATHY
9 R.T.RAJAN
10 A.L.MOHAMED NAZEER
11 A.PONNURANGAN
12 R.S.SUNDARAM
13 R.MANICKAM
14 N.CHAKRAPANI
15 S.GAJALAKSHMI
16 R.LOURDUSWAMY
17 R.VENUGOPAL
18 U.B.LIONAL
19 N.GNANAVEL
20 M.DHANARAJ
21 R.RAMALINGAM
22 C.DEVERAJAN ... Petitioners in WP No.3864 of 2015

-Vs-

1. STATE OF TAMILNADU REP.BY ITS PRINCIPAL SECRETARY TO THE GOVERNMENT FINANCE (PGC) DEPARTMENT, SECRETARIAT, FORT ST. GEORGE, CHENNAI-9

2. THE ACCOUNTANT GENERAL, (A & E) 361, ANNA SALAI TEYNAMPET, CHENNAI- 600 018.

... Respondents in WP No.4874, 19667, 20191 of 2014

STATE OF TAMILNADU REP BY SECRETARY
TO GOVERNMENT FINANCE (PENSION)
DEPARTMENT, FORT ST. GEORGE,
CHENNAI - 600 009.

... Respondent in WP Nos.7590, 7622 of 2014

1. THE SECRETARY TO GOVERNMENT,
FINANCE (PGC) DEPARTMENT,
FORT ST. GEORGE,
CHENNAI-9.

2. THE COMMISSIONER OF TREASURIES
AND ACCOUNTS, PANAGAL BUILDING,
SAIDAPET, CHENNAI-15.

... Respondent in WP Nos.15371, 15372, 18609, 18901, 22322, 24908, 25702, 26070, 26409, 29350 of 2014

THE SECRETARY TO GOVERNMENT,
FINANCE(PEN) DEPARTMENT SECRETARIAT
CHENNAI 9

... Respondent in WP Nos.15597 & 15598 of 2014

STATE OF TAMIL NADU REP. BY
ITS PRINCIPAL SECRETARY TO THE GOVERNMENT,
FINANCE (PGC) DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE CHENNAI-9.

... Respondent in WP No.18620 of 2014, 12868, 12955 of 2015

1. STATE OF TAMIL NADU
REP. BY ITS PRINCIPAL SECRETARY TO
THE GOVERNMENT,
FINANCE (PGC) DEPARTMENT ,
SECRETARIAT, FORT ST. GEORGE, CHENNAI-9.

2. THE PRINCIPAL ACCOUNTANT GENERAL (A&E),
361, ANNA SALAI, TEYNAMPET,
CHENNAI-18.

3. THE COMMISSIONER OF TREASURIES
AND ACCOUNTS, PANAGAL BUILDINGS,
SAIDAPET CHENNAI-18.

... Respondent in WP No.18966, 22471 23695, 23751, 24856, 25029, 25800, 26241, 27237, 27988 33065 of 2014, 3782, 30774 of 2015

1. THE GOVERNMENT OF TAMIL NADU,
REP BY PRINCIPAL SECRETARY TO GOVERNMENT,
FINANCE (PGC) DEPARTMENT,
FORT ST. GEORGE
CHENNAI-9.

..Respondent in W.P. 30939 to 30942/2014

2. THE SECRETARY TO GOVERNMENT,
SCHOOL EDUCATION DEPARTMENT,
FORT ST. GEORGE
CHENNAI-9.
... Respondents in WP No.30937 & 30938 of 2014

STATE OF TAMILNADU
REP. BY SECRETARY TO GOVERNMENT,
EDUCATION DEPARTMENT,
FORT ST. GEORGE CHENNAI-9.
... Respondent in WP No.33025 of 2014

1. THE PRINCIPAL SECRETARY TO GOVERNMENT,
FINANCE (PGC) DEPARTMENT,
FORT ST. GEORGE,
CHENNAI-9.

2. THE COMMISSIONER OF TREASURIES
AND ACCOUNTS, PANAGAL BUILDING,
SAIDAPET, CHENNAI-15.
... Respondent in WP No.33727 & 14312 of 2014

THE GOVERNMENT OF TAMILNADU,
REP. BY SECRETARY TO GOVERNMENT
FINANCE (PGC) DEPARTMENT,
FORT ST.GEORGE,
CHENNAI - 600 009. ...Respondent in WP 35190 to 35195 of 2014

1. THE STATE OF TAMIL NADU,
REP. BY ITS PRINCIPAL SECRETARY TO
GOVERNMENT, FINANCE (PGC) DEPARTMENT,
FORT ST. GEORGE, CHENNAI-9.

2. THE COMMISSIONER OF TREASURIES & ACCOUNTS,
PANAGAL BUILDING, SAIDAPET
CHENNAI-15. ... Respondents in WP No.5779 of 2015

THE PENSION PAYMENT OFFICER(S),
E.V.K.SAMPATH MALIGAI,
CHENNAI-600006. ... Respondent in WP No.7115 of 2015

1 THE STATE OF TAMILNADU
REP. BY ITS PRINCIPAL SECRETARY TO
GOVERNMENT FINANCE (PGC) DEPARTMENT FORT
ST. GEORGE CHENNAI-9

2 THE COMMISSIONER OF TREASURIES
AND ACCOUNTS PANAGAL BUILDINGS
SAIDAPET CHENNAI-15.

3 THE TREASURY OFFICER,
CUDDALORE, CUDDALORE DISTRICT.

... Respondents in WP No.3864 of 2015

For Petitioners:

M/s A.R.NIXON ... WP No.4874, 7622, 18620, 18966, 19667, 20191, 22471, 23695,23751, 24856, 25029, 25800 27237, 27988, 33025, 33065 of 2014, 3782, 7115, 12955, 30774, 3864 of 2015

M/s S.P.Rajesh ... WP No.7590 of 2014

... WP No.7622 of 2014

M/s R.Prem Narayan ... WP No.15371, 15372, 18609, 18901, 22322, 25702, 26070, 26409, 29350,33727 of 2014, 14312 of 2015

M/s S.Sivakumar ... WP No.15597 & 15598 of 2014

M/s K.Sannjay ... WP No.24908 of 2014, 5779 of 2015

M/s L.Chandrakumar ... WP No.26241 of 2014

M/s R.Saseetharan ... WP No.30937 to 30942, 35190 to 35195 of 2014

M/s Satish Parasaran ... WP No.12868 of 2015

For Respondents: M/s V.JAYNARAYANAN AG,
Assisted by Mr.I.SATISH AGP
for 1st Respondent.

Mrs.T.S.Selvarani for ACCTN GENERAL
for 2nd Respondent in All WPs

Prayer in WP No.4874 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration in the nature of Wirt Declaring that the G.O.Ms.No.

363 dated 23.8.2013 passed by the 1st respondent is not accordance with the order of the Supreme Court passed in Civil Appeal Nos. 8848-8840 of 2012 and consequently direct the 1st respondent to modify the Government Order by rectifying the discrepancies mentioned below: (a) The prayer in the Supreme Court of India is to extend the benefit of the orders issued in G.O.Ms.No.272 Finance (Pension) Department dated 15.6.1998 to those who retired on or after 01.06.1988 up to 31.12.1995. The period comes under the Fifth Tamil Nadu pay Commission. Hence it may not be proper on the part of the 1st Respondent to order for the adoption of scales of pay of the Fourth Tamil Nadu Pay Commission for Computing pre-revised pension. If the concept is adopted there is no meaning in constituting Pay Commissions for the revision of scales of pay. Because of the adoption of the Fourth Tamil Nadu Pay Commission Scales of Pay, the petition icurs a loss of Rs.1700 P.M. Consequently the 1st Respondent may be directed to modify it as Fifth Tamil Nadu Pay Commission Scales of Pay instead of Fourth Tamil Nadu Pay Commission.

Prayer in WP No.7590 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the respondent to extend the benefit of adding the entire D.A. actually drawn by the employees retired during the period of 10 months proceeding to the retirement for reckoning average emoluments and for computing pension, to the petitioners consequent on the judgment dated 06.05.1996 in O.A. 4953/92 by Tamil Nadu Administrative Tribunal which was implemented by government in G.O.Ms.No.272 and 273 fin. (Pen.) Dept. dated 15.06.1998 read with G.O.449 fin. (Pension) Department dated 12.10.1999 to the petitioners retired from 01.01.1988 to 31.12.1995 with all consequential pensionory benefits with arears

Prayer in WP No.7622 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, calling for the records in Letter No.43/FS/T/PGC/2014 dated 17.2.2014 on the file of the respondent and quash the same and issue consequent direction directing the respondent to extend the benefits of G.O. Ms.No.272 Finance (pension) Department dated 15.06.98 by increasing the pension from the date of retirement and pay the consequential arrears and Pensionory benefits to the members of petitioner Association.

Prayer in WP No.15371, 15372, 18609, 22322 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, to call for the records pursuant to the impugned order issued by the 1st respondent in

Letter No.61495 (MS)/ PGC/ 2013 Finance (PGC)/ Department dated 4.2.2014 and quash the same and consequently direct the respondents to grant Revision of Pension in accordance with G.O.Ms. No.363 Finance (PGC) Department dated 23.8.2013 and as per the Pension Revision authorized by the Accountant General of Tamil Nadu in Proceeding PO3/ 1/10309859/ PPO dated 1.3.2014 and pay all the arrears of pension and consequential monetary beenfits with interest at the rate of 12% per annum

Common Prayer in WP No.15597 & 15598 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the respondent to re-fix the pension and disburse the arrears as per the Government order issued in G.O.No.363 dated 23.08.2013 within a reasonable time

Prayer in WP No.18620 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the respondent to permit the Pensioners of the petitioner Association to computer average emoluments for the calculation of pension adopting the Dearness Allowance drawn at the time of their retirement as Dearness Pay from 1.1.1996 to as on date

Prayer in WP No.18901, 26070 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, to call for the records in pursuant to the impugned order issued by the 1st respondent in G.O.Ms.No.363 Finance (PGC) Department dated 23.08.2013 and the impugned letter issued by the 1st respondent in letter No.61495(MS)/ PGC/2013 Finance(PGC)/Department dated 04.02.2014 and quash these orders and consequently directing the respondents to extend the benefit of adding the entire Dearness allowance actually drawn by the petitioners during the period of 10 months preceding to their retirement for reckoning average emoluments and for computing pension in the revised scale with all consequential pensionary and monetary benefits with arrears

Common Prayer in WP No. 18966, 22471, 23695, 23751, 24856, 25029, 25800, 27237, 27998 of 2014, 3782, 30774 of 2015: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration, declaring the clarification letter issued by the 1st Respondent in Letter No.61495 (Ms.)/ PGC/2013 Finance (PGC) Department Dated 04.02.2014 and its allied Letter No.24056/PGC/2014-1 Finance (PGC) Department dated 28.05.2014 as null and void and unenforceable in the eye of law, further the 2nd Respondent has not raised any such doubt from the 1st Respondent through the letter Pen 30/1-76/2013-14/96083 dated 23.10.2013 as stated by the 1st Respondent in the clarification letter dated 04.02.2014 and thereby direct the 1st Respondent to issue orders for the payment of arrears of Dearness Allowance for the difference of the pre-revised pension minus original pension from the date of retirement to till date as the Dearness Allowance/pay is one of the may components, which go into the eventual determination of pension as specifically indicated by the Apex Court in paragraph 30 of its Judgment dated 17.01.2013 and direct the 1st Respondent to issue instructions to the 3rd Respondent to revise the pension automatically as per G.O.174 dated 21.04.1998 and G.O.235 dated 01.06.2009 as already ordered in paragraph 15 of G.O.363 dated 23.08.2013 as for as the Petitioner is concern and pay the consequential arrears within a stipulated period

Prayer in WP No. 19667 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration, declaring that the G.O.Ms. No.363 dt 23.8.2013 passed by the 1st respondent is null and void and not in accordance with the order of the Supreme Court passed in Civil Appeal Nos. 8848-8883 of 2012 and directed the respondent to sanction the payment of gratuity members of the petitioner Association to the pensioners for the difference of pension as per Fifth Tamil Nadu Pay Commission (G.O.No.235 dt 1.6.2009) of scales of pay as per the orders of the Apex Court dt 17.1.2013 in Civil Appeal No.8848 to 8883 of 2013

Prayer in WP No. 20191 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration, declaring that the G.O.Ms.No.363 dated 23.08.2013 passed by the 1st Respondent is null and void and not accordance with the order of the Supreme Court passed in Civil Appeal Nos. 8848-8840 of 2012 and directed the Respondent to sanction the payment of gratuity to the pensioners for the difference of pension as per Fifth Tamil Nadu Pay Commission of scales of pay as per the orders of the Apex Court dated 14.08.2013 in Civil Appeal No.6770 of 2013

Prayer in WP No.24908 of 2014, 5779 of 2015 : Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, to call for the records on the file of the 1st Respondent in its Letter No. 61495(MS)/ PGC/2013 Finance (PGC) Dept., dated 04.02.2014 and quash the same and consequently direct the respondents to revise the petitioner pension as per G.O.Ms. No.363 dated 23.08.2013 based on the Judgment of the Apex Court

Prayer in WP No.25702, 29350, 33727 of 2014, 14312 of 2015 : Writ petition filed under Article 226 of the Constitution of

India seeking a Writ of Certiorari Mandamus, to call for the records in pursuant to the impugned order issued by the 1st Respondent in Letter No. 61495 (MS) / PGC /2013 dated 04.02.2014 and quash the same and consequently direct the respondents to grant revision of Pension in accordance with G.O.Ms.No. 363 Finance (PGC) Department dated 23.08.2013 and pay all the arrears of pension and other consequential monetary benefits with interest at the rate of 12% per annum

Prayer in WP No.26241 of 2014 : Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, calling for records relating to the impugned clarifications issued by the 1st respondent in Letter NO.61495 (Ms.)/ PGC/2013 Finance (PGC) Department dated 4.2.2014 and that of the Letter No.24056/ PGC/2014-1 Finance (PGC) Department dated 28.5.2014 to quash the same and to consequently direct the respondents to extend all benefits including the payment of arrears of Dearness Allowance as Dearness Pay as well as revision of pension, etc., thereto, as per G.O.Ms.No.174 dated 21.4.1998, G.O.235 dated 1.6.2009 and as per paragraph -15 of G.O.Ms.No.363 dated 23.8.2013

Prayer in WP No.26409 of 2014 : Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, to call for the records in pursuant to the impugned order issued by the 1st respondent in G.O.Ms.No.363 Finance (PGC) Department dated 23.8.2013 and quash the same in so far as it deprives the benefits conferred in G.O.Ms.No.272 Finance (Pension) Department dated 15.6.1998 in the pay scale to the family pensioners consequently direct the respondents to extend the benefit of adding the entire Dearness Allowance actually drawn by the spouses of the petitioners during the period of 10 months preceding to their retirement for reckoning average emoluments and for compouting family pension in the revised scale with all consequential pensionary and moneary benefits with arrears

Common Prayer in WP No.30937 to 30942, 35190 to 35195 of 2014 : Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, calling for the records of the 1st respondent issued in G.O.MS.No.363 Finance (PGC) Department dated 23.8.2013 and the clarification Letter NO.51882/PGC/2013 Finance (PGC) Department dated 30.9.2013 issued by the 1st respondent and quash the same in so far as the petitioners are concerned and issue a consequential direction to the respondents to treat the Dearness Allowance sanctioned and drawn, in the existing time scale of pay at the time of retirement, as Dearness pay for the petitioners who retired on or after 1.6.1988 and add the same as emoluments for the purpose of pensionary benefits and to arrive at a revised pensionary benefits and to grant arrears of pension and pensionary benefits

Prayer in WP No. 33025 of 2014: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, calling for the records relating to the order passed by the respondent in Letter No. 38392/Nee Va 2 (1)/ 2013 dt 31.12.2013 and quash the same thereby direct the respondent to count the period of services rendered by the petitioners in the place of Higher Grade Service above with Secondary Grade Service and award of Selection / Special Grade scale of pay and revise the pensionary benefits of the petitioners

Prayer in WP No.33065 of 2014 : Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration, declaring the clarification letter issued by the 1st Respondent in Letter No.61495 (Ms.)/PGC/2013 Finance (PGC) Department Dated 04.02.2014 and its allied Letter No.24056/PGC/2014-1 Finance (PGC) Department dated 28.05.2014 as null and void and unenforceable in the eye of law, direct the 1st Respondent to issue orders for the payment of arrears of Dearness Allowance for the difference of the pre-revised pension minus original pension from the date of retirement to till date as the Dearness Allowance / pay is one of the many components, which go into the eventual determination of pension as specifically indicated by the Apex Court in paragraph 30 of its Judgment dated 17.01.2013 and direct the 1st respondent to tissue instructions to the 3rd Respondent to revise the pension automatically as per G.O.174 dated 21-4-1998 and G.O.235 dated 1-6-2009 as already ordered in paragraph 15 of G.O.363 dated 23-8-2013 as far as the petitioners are concerned and pay and consequential arrears within a stipulated period

Prayer in WP No.7115 of 2015: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the respondent to revise the Pension of the Petitioner as per the representation of the petitioner dated 1.12.2014 along with interest

Prayer in WP No.12868 of 2015: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, Calling for the records of the respondent comprised in G.O.No.363 finance(PGC)Department dated 23/08/2013 and the consequent letters bearing No.61495(Ms.)/PGC/2013 dated 04/02/2014 and No.60175/PGC/13 Dated25/03/2014 in so far as they relate to the procedure of notional pension fixation as contemplated under Para 14 and the restriction stipulated in part 15 to the effect that only to those pensioners WHO retired between 01/06/1988 and 31/12/1995 and who are alive on the date of issue of this order are eligible for the benefit under this G.O., as being arbitry, illegal, irrational and violative of articles 14 and 16 of the constitution of india and consequently direct the respondent to extend the benefits of G.O.Ms.No.363 Finanace (PGC) Department dated 23.08.2013 to all the pensioners, including the pensioners who had retired between 1.6.1988 and 31.12.1995 but had subsequently died, without resorting to the notional pay fixation procedure as contemplated under para 14 and also consequently revise the pension and/or family pension, as the case may be, payable to the spouse/legal heirs of such deceased pensioners/family pensioners with retrospective effect from the date of on which the became due by applying G.O.Ms. No.174 Finance (Pay Cell) Department dated 21.04.1998 and G.O.Ms.No.235 Finance (Pay Cell) Department dated 01.06.2009 with consequential monetary benefits, including the payments due Death-Cum-Retirement Gratuity scheme

Prayer in WP No.12955 of 2015: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari Mandamus, Calling for the records relating to the G.O.Ms. No. 363 Finance (PGC) Department dt 23.8.2013 issued by the respondent in so far as it relates to para 15 restricting the eligibility under the G.O. to all those pensioners retired between 1.6.1988 to 31.12.1995 and quash the same thereby consequently direct the respondent to treat Dearness Allowance as Dearness Pay and the same may be extended to other pensionary benefits to the Pensioners, Family Pensioners and the Legal Heirs

Prayer in WP No.3865 of 2015: Writ petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration, declaring the clarification letter issued by the 1st respondent dated 4.2.2014 and its allied letter No.24056PGC 2014/1 Finance dated 28.5.2014 and the illustration prepared by the 2nd respondent as null and viod and consequentially issue orders for the payment of arrears as authorized by the Accountant General, Chennai and as ordered in G.O.Ms.No.363 dated 23.8.2013 within a stipulated period.

C O M M O N O R D E R

The issues involved in all these batch of writ petitions are one and the same, hence all the writ petitions were heard together and disposed of by means of this common order.

2. Brief facts leading to the filing of all these writ petitions are as follows:

(i) The petitioners in all these writ petitions are various pensioners associations or individual pensioners who have retired from service between 01.06.1988 and 31.12.1995.

(ii) This is a second round litigation.

(iii) The pension payable on the emoluments received by a retired employee is prescribed under Rule 30 of the Tamil Nadu Pension Rules, 1978, (hereinafter referred to as the 'Rules'). As per Rule 30, the emoluments means and include, pay, special pay, dearness pay, personal pay, and any other remuneration which may be specifically ordered as emoluments by the Government.

(iv) In the year 1975, based on the recommendations of the Dearness Allowance Committee, the Dearness Allowance received by the employees were treated as Dearness Pay, so as to grant the benefit of pension, gratuity etc.,

(v) Subsequently, the 4^{th} Tamil Nadu Pay Commission recommended to treat the Dearness Allowance as Dearness Pay at the end of three years for the purpose of pension. The Government in G.O.Ms.No.371, Finance (Pension) Department, dated 30.04.1986, implemented the recommendations only in respect of the employees who have retired on or after 01.10.1987.

(vi) The cut-off date fixed in the above said Government Order and a Government Letter dated 08.07.1986, were challenged by Ambasamudaram Taluk Pensioners Association and another association viz., Sankarankoil Taluk Pensioners Association before the Tamil Nadu State Administrative Tribunal (hereinafter referred to as the 'Tribunal'). The Tribunal allowed the applications and directed the State Government to allow the benefit of Dearness Pay even to those who retired prior to 01.10.1987. The order of the Tribunal was challenged before this Court as well as before the Hon'ble Supreme Court. However, the order passed by the Tribunal has been confirmed.

(vii) Thereafter, the Government issued another Government Order in G.O.Ms.No.272, Finance (Pension) Department, dated 15.06.1998, allowing the entire Dearness Allowance and Additional Dearness Allowance as Dearness Pay for the purpose of calculating pension to those who have retired between 01.04.1979 and 30.09.1987.

(viii) The above said G.O. was followed by another G.O. in G.O.Ms.No.273, Finance (Pension) Department dated 15.06.1998, extending the benefit to the employees who have retired during 02.10.1970 and 31.01.1975.

(ix) By virtue of the above said G.Os., the entire Dearness Allowance was treated as Dearness Pay for the purpose of calculating pension for the employees who have retired between 01.04.1979 and 30.09.1987 and from 02.10.1970 to 31.01.1975 respectively.

(x) Thereafter, based on the recommendations of the 5th Tamil Nadu Pay Commission, the pay and pension were revised with effect from 01.06.1988, by Government Order in G.O.Ms.No.810, Finance (Pay Commission) Department, dated 09.08.1989. In the said G.O. in pensionary benefits for the employees who have retired after 01.06.1988, the dearness pay was allowed only with certain percentage. By virtue of the said G.O. compute the pensiorary benefit of an employee who has pay range upto Rs.3,500/- the rate of dearness pay was allowed at 13% of pay, and for an employee whose pay range is above Rs.3,500/- but not exceeding Rs.6,000/-, the rate of dearness pay was 9% of pay, subject to a minimum of Rs.455/-, and for an employee whose pay range is above Rs.6,000/-, the rate of dearness pay was 8% of pay subject to a minimum of Rs.540/-.

(xi) The said G.O. was challenged by some pensioners before this Court in W.P.No.32045 of 2005 etc., batch on the ground that, the slab system which was introduced for computation of pension depending on the pay scale, amounts to taking away the benefits which was granted to them earlier and it will cause financial loss to the pensioners. That apart, the cut-off date fixed by the Government is also arbitrary.

(xii) A learned Single Judge of this Court allowed the writ petitions holding that, the entire dearness allowance should be treated as dearness pay for the purpose of calculating pension and further held that as per the earlier order passed by the Tribunal, there cannot be any discrimination between the pensioners.

(xiii) Challenging the above order as well as various other similar orders passed in various writ petitions, writ appeals were filed by the respondent Government in W.A.Nos.1002 of 2006 etc., batch. A Division Bench of this Court vide judgement dated 17.12.2007, allowed the writ appeals holding that, no employee has a right to draw the dearness allowance as dearness pay unless the Government specifically treats such dearness allowance as dearness pay, and it is always open to the State Government to treat dearness allowance or a part of it as dearness pay for the purpose of computation of pension and it is also open to the State Government not to treat such dearness allowance as dearness pay. It is for the employer to decide whether dearness allowance could be treated as dearness pay or not. The Division Bench has also held that, the cut-off date fixed in the above said G.O. Viz., 01.06.1988, is not arbitrary, as the said cut-off date has been fixed based on the recommendations of the 5th Tamil Nadu Pay Commission. The employees who have retired prior to 01.06.1988, were getting salary in the pre-revised scales of pay, on the other hand those who have retired on or after 01.06.1988, their pay was calculated in the revised scale of pay which is much higher than the pre-revised scales of pay. The Division Bench has further held that employees who have retired prior to 01.06.1988 or after 30.06.1988, in a similar post are getting almost similar quantum of pension, hence there is no discrimination and the cut-off date fixed by the State Government is not arbitrary.

(xiv) Challenging the judgement of the Division Bench, a batch of Special Leave Petitions were filed before the Hon'ble Supreme Court of India by the pensioners, in C.A.No.8861 to 8863 of 2012 etc., batch. The Hon'ble Supreme Court by judgement dated 17.01.2013, allowed all the appeals thereby setting aside the judgement of the Division Bench of this Court dated 17.12.2007 and also set aside the G.O.Ms.No.810, Finance (Pay Commission) Department, dated 09.08.1989, to the extent it extends the benefits to employees who retire on or after 01.06.1988, a lower component of dearness pay as against those who had retired prior to 01.06.1988, as being violative of Articles 14 and 16 of the Constitution of India.

(xv) The Hon'ble Supreme Court has also held that, there is no valid justification for the Government to classify the similarly placed pensioners who have retired prior to 01.06.1988 and after that date. It was further held that, the purpose of adding the component of dearness pay to wages for calculating pension is to offset the effect of inflation, therefore, the classification made by the Government placing employees who have retired after 01.06.1988, at a disadvantageous position and allowed them a lower component of dearness pay, is clearly arbitrary and discriminatory.

(xvi) Subsequently, in order to implement the order passed by the Hon'ble Supreme Court, respondent Government issued the impugned Government Order in G.O.No.363, Finance (PGC) Department, dated 23.08.2013, thereby permitting the pensioners who have retired between 01.06.1988 and 31.12.1995 to compute average emoluments notionally for the purpose of calculation of pension based on the 4th Tamil Nadu Pay Commission scales of pay and with reference to the dearness allowance and additional dearness allowance applicable in the pre-revised scale of pay sanctioned from time to time as dearness pay for the entire 10 months preceding retirement. Further the pensioners who have retired between 01.06.1988 and 31.12.1995, shall have the option to opt for the above formula or to retain the current pension, whichever is advantageous to them. It was also further stated that, if the option is exercised for the pre-revised scale to calculate the pension, the excess pay and allowances and terminal benefits, if any, drawn by them in the revised scale of pay prior to their retirement shall be waived as a special case. It was also further stated in the impugned G.O that, as the revision of pension ordered above is based on the option to be exercised by the pensioners to their advantage, the above order shall be eligible to all those pensioners retired between 01.06.1988 and 31.12.1995 and those who are alive on the date of issue of the Government Order.

3. Now challenging the above G.O. and the subsequent clarification letters issued by the 1st respondent dated 04.02.2014 and 25.03.2014, the present batch of writ petitions have been filed.

4. The impugned Government Order has been challenged mainly on the following grounds:

(i) As the Hon'ble Supreme Court set aside G.O.Ms.No.810, dated 09.08.1989, so far as fixing the lower component of dearness pay, the Government ought to have applied the G.O.Ms.Nos.272 and 273 dated 15.06.1998, treating the entire dearness allowance as dearness pay preceding the date of retirement in respect of pensioners who retired after 01.06.1988.

(ii) The respondent State has taken only the dearness allowance as dearness pay drawn in the pre-revised scale i.e. based on the 4th Tamil Nadu Pay Commission recommendations, which only relates to the period from 01.10.1978 to 31.05.1988, not from 10 month preceding the date of retirement of the pensioners, who have retired from 01.06.1988 to 31.12.1995, which was the 5th Pay Commission period.

(iii) Under Rule 31 of the Tamil Nadu Pension Rules, emolument has to be determined with reference to the date of retirement i.e. 10 months preceding the retirement. Hence the G.O. runs contrary to Rule 31 of the Rules, and the Government ought to have taken the dearness pay drawn during 10 months preceding their retirement, and not the previous pay commission period viz., the 4th Pay Commission period.

(iv) In the impugned Government order, the benefit was granted only to the pensioners who were alive and it is not available to the family members of the pensioner who have died. Thus, it is arbitrary and discriminatory and the benefits should be extended to the legal representatives of the deceased pensioners also.

(v) The financial constraint expressed by the Government cannot be a reason for denying the benefit to the pensioners.

5. The respondents filed a detailed counter affidavit, after elaborating the various earlier G.Os. issued by the Government treating the dearness allowance as dearness pay and also the previous orders passed by this Court and the Hon'ble Supreme Court, the respondent has stated that, in order to implement the orders of the Hon'ble Supreme Court, the impugned G.O. has been passed. The Government of Tamil Nadu, after considering various factors has adopted the Central Pay Commission System, w.e.f. 01.06.1988, under which there would be an automatic revision of the basic pension as and when pay revision is taken up, unlike the period prior to this. Thus, it is on this basis that the basic pension has been revised upwards by 40% for all existing pensioners with effect from 01.01.1996 and 01.01.2007, when the Government of Tamil Nadu has ordered pay revisions.

6. Further, according to the respondents, the Government has implemented the orders of the Hon'ble Supreme Court by extending the benefits of G.O.Ms.Nos.272 and 273 dated 15.06.1998, to those who have retired between 01.06.1988 and 31.12.1995, with reference to the pre-revised scales of pay and issued the impugned G.O.

7. Subsequently the Government vide letter dated 04.02.2014, has clarified that as the dearness allowance drawn on the date of retirement has already been merged, the percentage merged in this regard may be excluded while re-fixing pension as on 01.01.1996. While doing so, if the revised pension happens to be lesser than that of the existing pension, the pensioner may be allowed to draw his existing pension. If the amount of dearness allowance already drawn is found to be in excess, the same need not be taken into account for the period from the date of retirement upto 31.12.1995 and the same may be ignored.

8. It is further stated by the respondents that, based on the 5th Tamil Nadu Pay Commission recommendations, the State

Government has extended Central scales of pay to its employees w.e.f 01.06.1988, subsequently the next two Pay Commissions were implemented w.e.f. 01.01.1996 and 01.01.2006, respectively by merging the same quantum of dearness allowance drawn by the serving employees and the pensioners following the Government of India pattern. Hence, automatic pension revision has been allowed to the pensioners as in the case of the serving personnel. After implementation of the Central scales of pay, the question of allowing the dearness allowance as dearness pay for pensionary benefits during the subsequent pay commission period viz., 01.01.1996, does not arise. Hence, the discrimination and division among the pensioners does not arise as the implementation of the 4th Tamil Nadu Pay Commission w.e.f 01.10.1984 and the implementation of the 5th Tamil Nadu Pay Commission was w.e.f. 01.06.1988, in which the scales of pay of the Government servants were revised on par with the Central Scales of pay. Hence, there is no discrimination among the homogeneous group of pensioners.

9. It is further stated by the respondents that the revision of pension ordered based on the option to be exercised by the pensioners to their advantage and the above orders shall be eligible to all those pensioners who have retired between 01.06.1988 and 31.12.1995 and who are alive on the date of issue of this order and hence there is no arbitrariness, irrationality or illegality in the impugned Government Order.

10. It is further stated by the respondents that, the State expenditure on pension has increased manifold, in 2006-2007 the total number of pensioners were 5,60,168/-, and expenditure was Rs.5,442 crores. In 2011-2012, the total number of pensioners increased to 7,53,890 and pension expenditure was Rs.12,273 crores. As expenditure on pension liability to the State Government is unsustainable in the long run and to curtail the recurring expenditure on pension, the New Contributory Pension scheme has been implemented with effect from 01.04.2003. Therefore, considering the financial constraints there is no justification to extend the benefit of the impugned G.O. to others also.

11. The request of the petitioners to treat the dearness allowance actually drawn by the employees at the time of retirement as dearness pay for calculation of pension cannot be accepted. Consequent to the recommendations of the 5th Tamil Nadu Pay Commission, the revised Central pay scales as per the 4th Tamil Nadu Pay Commission were implemented w.e.f. 01.06.1988 and the Central scale of pay was implemented to State Government

employees on 01.06.1988, when the all India Consumer Price Index was 687 points, as against 608 points merged by the 4th Central Pay Commission. In order to bridge this gap, the difference in all India Consumer Price index points was considered as Dearness Pay to set right the anomaly of lesser emoluments in the revised pension. Further after the implementation of the 5th Pay Commission scales of pay there is no concept of treating the dearness allowance as dearness pay for the purpose of calculating pensionary benefits.

12. In the above circumstances, as per the judgement of the Hon'ble Supreme Court, the benefit of G.O.Ms.Nos.272 and 273 dated 15.06.1998, were extended to those who retired between 01.06.1988 and 31.12.1995, with reference to the pre-revised scales of pay by computing the average emoluments notionally for the purpose of calculation of pension, based on the 4th Tamil Nadu Pay Commission scales of pay with reference to the dearness allowance and additional dearness allowance applicable in the pre-revised scales of pay as dearness pay for the entire 10 months i.e. preceding 10 months before the retirement of an employee as though they would have continued in the same scale of pay without subsequent pay revision. Hence, the impugned G.O. has been implemented as per the orders passed by the Hon'ble Supreme Court of India and there is no illegality in it.

13. Mr.Satish Parasaran, learned senior counsel leading the arguments on behalf of the petitioners would contend that, the impugned Government Order has been issued in total violation of the judgement of the Hon'ble Supreme Court. The pension is calculated based on the average emoluments. 'Emoluments' is defined under Rule 30 of the Rules, which includes not only pay, also the special pay, dearness pay and personal pay. 'Average emoluments' is defined under Rule 31 of the Rules, as the emoluments drawn by a Government Servant during the last ten months prior to the retirement. Hence, the dearness pay consists of components of emoluments for the purpose of calculating pension.

14. According to the learned senior counsel, the object was to incorporate dearness pay component to the pension in accordance with Rule 30 of the Rules, but the impugned Government order defeat the very object by excluding the dearness pay component for subsequent years at the time of re-fixation of pension. Thus, the petitioners' statutory entitlement has been deprived.

15. Further according to the learned senior counsel, the subsequent Government Letters impugned herein, has actually modified and override the impugned G.O. Thus, petitioners' entitlement to subsequent revision has been nullified by the impugned Government Letters. At any rate a circular/letter, cannot override a Government Order, which has been issued on behalf of the Governor, under Article 162 r/w Article 166 of the Constitution of India.

16. The learned senior counsel further contended that, the exclusion of dearness pay component for the purpose of revision is not borne out by any statutory provision or any Rules. The pensioners who have retired during the relevant period are in a disadvantageous position and they have been discriminated as against the other retirees of all other periods as they are provided a revision of pension after incorporation of dearness pay.

17. The learned senior counsel further submitted that the impugned G.O. incorporates a notional fixation of pay based on the 4th Tamil Nadu Pay Commission scales of pay for the pensioners in the relevant period. The pension computation on the basis of a notional pay is contrary to the applicable Rules and also the judgement of the Hon'ble Supreme Court. The pensioners are entitled to the benefit of dearness allowance actually drawn prior to retirement, but it has been denied by the impugned G.O. Hence, the impugned G.O. has to be read down in so far as the notional fixation is concerned and the petitioners should be permitted to compute the pension based on the actual scale of pay and the dearness allowance drawn at the time of retirement.

18. The learned senior counsel further submitted that the impugned G.O. discriminates between the pensioners who are alive on the date of issue of the impugned G.O. and the pensioners who have already died, without any rational basis as the entire pensioners constitutes a homogeneous class, and there cannot be any discrimination between them. Therefore, according to the learned senior counsel, on that ground also the impugned G.O. is liable to be set aside.

19. Mr.R.Saseetharan, learned counsel appearing for some of the petitioners would contend that the Hon'ble Supreme Court has set aside the G.O.Ms.No.810, dated 09.18.1989, in so far as fixing the lower component of dearness pay thereby restoring the order passed by the learned Single Judge of this Court. Hence the respondent Government should allow the benefit as per

G.O.Ms.Nos.272 and 273, dated 15.06.1998, by treating the dearness allowance as dearness pay actually drawn ten months preceding the date of retirement of the petitioners and ought not to have taken the dearness allowance as dearness pay drawn in the pre-revised scale which relates to the period from 01.10.1978 to 31.05.1988 and not 10 months preceding the date of retirement of the petitioners, as the scale of pay in pre-revised scale is lower than the revised scale of pay. The Government has adopted a lower component indirectly, which is totally against the judgement of the Hon'ble Supreme Court.

20. The learned counsel further contended that as per Rule 31 of the Rules, the average emolument shall be determined with reference to the emoluments drawn by a Government servant during 10 months preceding the date of retirement. Further in the impugned G.O. the Government only permitted dearness allowance in the pre-revised scale which is contrary to Rule 31 of the Rules. The learned counsel further contended that financial constraint cannot be a reason to deny a legal entitlement of the petitioners and the Hon'ble Supreme Court has also clearly held that financial constraint is not a reason stated by the Government to fix a lower component of dearness pay. In such circumstances, it is not open to the Government to come out with a new plea of financial constraint and the same should not be permitted.

21. Mr.A.R.Nixon, learned counsel appearing for some of the petitioners reiterated the arguments put forth by the other counsels, and further submitted that the impugned G.O. is totally contrary to the earlier view taken by the Government. In the Note file relating to the impugned G.O., the Government has decided to extend the benefit of G.O.Ms.No.272, dated 15.06.1988 to the pensioners who have retired after 01.06.1988, subsequently based on the remarks made by the Accountant General (A&E), Chennai, changes were made and the impugned G.O. has been issued contrary to the earlier decision taken by the Government. There is no reason to deny the petitioners to compute average emoluments for the purpose of calculation of pension based on the 5th Tamil Nadu Pay Commission scales of pay with the percentage of dearness allowance sanctioned from time to time as dearness pay for the entire 10 months preceding retirement and the denial of benefits of the impugned G.O. to the legal heirs / family pensioners would amount to clear discrimination. The learned counsel further submitted that the subsequent impugned Government Letters are totally contrary to the impugned G.O. and hence it is also liable to be set aside.

22. Mr.V.Chandrakanthan, learned counsel appearing for some of the writ petitioners submitted that the impugned G.O. has been issued in total violation of Rules 30 and 31 of the Rules and also in total violation of the judgement of the Hon'ble Supreme Court.

23. Per contra, Mr.Vijay Narayan, learned Advocate General, appearing for the respondent State would contend that, the G.O. impugned in these writ petitions is in total conformity with the judgement of the Hon'ble Supreme Court, and it is not in violation as alleged by the writ petitioners. The Hon'ble Supreme Court has set aside the earlier G.O.Ms.No.810, dated 09.08.1989, to the extent that the fixing of lower component of dearness pay for the employees retired on or after 01.06.1988 as against those who have retired prior to 01.06.1988, in all other aspects the Hon'ble Supreme Court has upheld the G.O. The Hon'ble Supreme Court has also clearly held that the Government has the right to choose whether the dearness allowance should be treated as dearness pay or not, and further held that it is open to the State Government not to treat any part of dearness allowance as dearness pay. The Hon'ble Supreme Court has further held that in case of financial constraints, that would be the most appropriate course to be adopted and the State Government has the right to choose how much of dearness allowance should be treated as dearness pay, and no employee has right to draw dearness allowance as dearness pay until the Government decided on the same.

24. The learned Advocate General further submitted that, the Hon'ble Supreme Court has clearly held that the above judgement should not be misconstrued as a determination of the total carry home pension of an employee and the adjudication of the present controversy is only on dearness pay rather than on the eventual carry home pension.

25. The learned Advocate General further submitted that, the Hon'ble Supreme Court has set aside the cut-off date fixed by the Government on the ground that it discriminates one set of pensioners with another while calculating pension payable to them, without any justification or basis for the above said classification. By the impugned G.O. that discrimination has been rectified and the pensioners who have retired between 01.06.1988 and 31.12.1995, shall be permitted to compute average emoluments notionally for calculation of pension based on the 4^{th} Tamil Nadu Pay Commission scales of pay and with reference to the dearness allowance and additional dearness allowance applicable in the pre-revised scale of pay sanctioned from time

to time as dearness pay. Consequent to the recommendations of the 5th Tamil Nadu Pay Commission the revised Central pay scales were implemented w.e.f. 01.06.1988 and the Central scales of pay was implemented to the State Government employees w.e.f. 01.06.1988, when All India Consumer Price Index was 687 points as against the 608 points merged by the 4th Central Pay Commission. Hence after the 5th Pay Commission scales of pay, there is no concept of treating dearness allowance as dearness pay for the purpose of pensionary benefits during the 5th Pay Commission period. Hence, as per the judgement of the Hon'ble Supreme Court, the benefits of G.O.Ms.No.272, dated 15.06.1998, were extended to all the employees who retired between 01.06.1988 and 31.12.1995 with reference to the pre-revised scale of pay.

26. The learned Advocate General also further submitted that the subsequent impugned Government letter dated 04.02.2004, is only a clarification to the effect that the dearness allowance drawn on the date of retirement has already been merged and the percentage merged in this regard may be excluded while re-fixing pension as on 01.01.1996, and it was further clarified that the revised pension happens to be lesser than that of the existing pension, the pensioner may be allowed to draw his existing pension and by allowing merger, if the dearness allowance already drawn is found to be in excess, the same need not be taken into account. It is only a clarification issued by the Government and it does not override the impugned G.O.

27. As per the impugned G.O. the revision of pension is based on the option to be exercised by the pensioner to their advantage, hence the above orders were made applicable only to those who are alive on the date of issuance of the G.O. Only, and it cannot be made applicable to the persons who are not alive on the said date. Hence, it cannot be stated as discriminatory.

28. During the course of hearing, the learned counsel appearing for the writ petitioners submitted that, the writ petitioners are ready to get the benefit of dearness allowance and additional dearness allowance sought for by them w.e.f 01.10.2017 or 01.10.2019, without any arrears and sought the State Government to consider their request. In this regard, the learned Advocate General produced a letter dated 23.12.2019, addressed to him by the Additional Chief Secretary to Government, Finance Department, wherein it has been stated that as per the impugned G.O. the pension of 22,672 pensioners have been revised and if the petitioners request is accepted the

immediate financial commitment as arrears would work out to Rs.590.12 crores and the request for revision as on 01.10.2019 is considered, the expected expenditure will be Rs.147.53 crores and the aggregate financial implication will be Rs.4997 crores over a period of 10 years and the State Government is not in a healthy fiscal position to incur this expenditure and the Government is also not in a position to agree to the said request.

29. I have considered the rival submissions and also perused the records carefully.

30. Before considering the dispute in the present writ petitions, it will be useful to refer to the relevant Rules as well as the various G.Os. treating dearness allowance as dearness pay as one of the components for fixing the pensionary benefits.

31. Pension of a retired employee was fixed on the basis of emolument of the employee receiving before his retirement, under Rule 30 of the Rules. The emolument includes pay, special pay, dearness pay, personal pay and other remuneration which may be specifically permitted as emoluments by the Government. The relevant rule reads as follows:

> "Rule 30: Emoluments: In these rules, unless the context otherwise requires,
>
> (1) Emoluments means and include:-
>
> (i) Pay, other than special pay or pay granted in view of his personal qualifications, which has been sanctioned for a post held by him substantively or in an officiating capacity (including temporary capacity under emergency provisions) or to which he is entitled by reason of his position in a cadre:
>
> (ii) special pay, dearness pay and personal pay; and
>
> (iii) any other remuneration which may be specially classed as emoluments by the Government."

Under the above Rule, the dearness pay is one of the components of emolument.

32. In the year 1970, the Government by order dated 11.03.1970, included the dearness allowance as a component of

wages for calculating pension for the employees who have retired in a particular period. However, that restriction has been held illegal and the benefit was directed to be extended to all the pensioners irrespective of the date of retirement.

33. Thereafter, in the year 1975, based on the recommendations of the Dearness Allowance Committee, in G.O.Ms.No.115, dated 06.02.1975, the Government directed that the dearness allowance received by an employee should be treated as dearness pay for the purpose of calculation of pension and that revision was made applicable to the employees who have retired on or after 01.02.1975. However, by an order of this Court, the benefit was extended to the employees who have retired between 02.10.1970 and 31.01.1975 and the dearness allowance actually drawn by a retired employee was treated as dearness pay for calculation of pension.

34. Subsequently, in the year 1986, in G.O.Ms.No.371, dated 30.04.1986, based on the recommendation of the 4th Tamil Nadu Pay Commission, only for employees retired on or after 01.10.1987, the dearness allowance sanctioned up to that period reckoned as dearness pay for the purpose of pension. The said Government Order was challenged before the Tribunal in O.A.Nos.2227/92 and 4953/92 by some of the pensioner's association and the Tribunal set aside the said G.O. and directed the Government to give the benefit of dearness pay to the employees who have retired prior to 01.10.1987 also, that order has been confirmed by the Hon'ble Supreme Court.

35. Thereafter, the Government issued another order in G.O.Ms.No.272, dated 15.06.1998, allowing the entire dearness allowance and additional dearness allowance as dearness pay, for all the employees who retired between 01.04.1979 to 31.05.1988. By another order in G.O.Ms.No.273, dated 15.06.1998 the above benefits were extended to the employees who have retired from 02.10.1970 to 31.10.1975. Thus, the dearness allowance and additional dearness allowance sanctioned from time to time upto 30.09.1987 and actually drawn by an employee, were allowed as dearness pay for entire 10 months preceding retirement for computation of average emolument for calculation of pensionary benefits.

36. In the meantime, the 5th Tamil Nadu Pay Commission made recommendations for revision of pay and pension. Accepting the said recommendation, the Government issued another order in G.O.Ms.No.810, dated 09.08.1989, introducing a slab system for adding dearness allowance as dearness pay for the purpose of

calculating pension, which reads as follows:

"3....They accordingly direct that pensionery benefits of employees retired/retiring on or after 1 st June 1988 be computed by adding "Dearness Pay" along with pay, at the following percentage rates:-

Pay range (1)		Rate of dearness pay (2)
(i) Up to Rs.3,500	..	13 per cent of pay.
(ii) Above Rs.3,500 but not exceeding Rs.6,000	..	9 per cent of pay subject to a minimum of Rs.455.
(iii) Above Rs.6,000	..	8 per cent of pay subject to minimum of Rs.540."

The above revision was made applicable to the employees who retired on or after 01.06.1988.

37. The above G.O. came to be challenged before this Court in W.P.Nos.32045 and 32089 of 2005. A learned Single Judge of this Court by order dated 20.04.2006, set aside the G.O. and allowed the writ petitions holding that, the entire dearness allowance should be treated as dearness pay for the purpose of calculating pension and further held that as per the earlier order passed by the Tribunal, there cannot be any discrimination between the pensioners. Challenging the above order, the respondent Government filed writ appeals before this Court in W.A.Nos.1002 of 2006 (etc., batch). Apart from that some other writ petitions pending before this Court were also tagged along with the writ appeals, and by judgement dated 17.12.2007, the Division Bench of this Court allowed the writ appeal and upheld the validity of the said G.O. Writ appeals were allowed mainly on the ground that the employees have no right to claim dearness allowance as dearness pay and it is for the Government to decide how to treat the dearness allowance as dearness pay to its employees and it is also open to the State Government not to treat such dearness allowance as dearness pay for the purpose of calculation of pension, it is for the employer to decide whether dearness allowance has to be treated as dearness pay for the purpose of computing pension. The Division Bench has also held that the cut-off date fixed in the said G.O. had a nexus as the revision has been made pursuant to the recommendations of the 5^{th} Tamil Nadu Pay Commission.

38. The above judgement of the Division Bench was challenged before the Hon'ble Supreme Court by various affected persons. The Hon'ble Supreme Court by an elaborate judgement dated

17.01.2013, allowed the appeals and set aside a part of G.O.Ms.No.810, dated 09.08.1989, so far as fixing a lower component of dearness pay for its employees retired after 01.06.1988. While allowing the appeals, the Hon'ble Supreme Court has also held that the dearness allowance is extended to the employees to balance the effects of ongoing inflation, so as to ensure that inflation does not interfere with the enjoyment of life, to which an employee is accustomed. Inflation in the market place is sought to be balanced by paying dearness allowance to Government employees. Since the component of inflation similarly affects all employees, and all pensioners irrespective of the date of their entry into service or retirement. It is not per se possible to accept different level of dearness pay based on the date of retirement and it would be wholly irrelevant to determine the dearness pay to be extended to the retired employee. The Government has also failed to disclose any object which is to be achieved by fixing the cut-off date. The relevant portion of the judgement of the Hon'ble Supreme Court reads as follows:

> "27. At this juncture it is also necessary to examine the concept of valid classification. A valid classification is truly a valid discrimination. Article 16 of the Constitution of India permits a valid classification (see, State of Kerala vs. N.M. Thomas (1976) 2 SCC 310). A valid classification is based on a just objective. The result to be achieved by the just objective presupposes, the choice of some for differential consideration/treatment, over others. A classification to be valid must necessarily satisfy two tests. Firstly, the distinguishing rationale has to be based on a just objective. And secondly, the choice of differentiating one set of persons from another, must have a reasonable nexus to the objective sought to be achieved. Legalistically, the test for a valid classification may be summarized as, a distinction based on a classification founded on an intelligible differentia, which has a rational relationship with the object sought to be achieved. Whenever a cut off date (as in the present controversy) is fixed to categorise one set of pensioners for favourable consideration over others, the twin test for valid classification (or valid discrimination) must necessarily be satisfied..........

28. In the present context, it needs to be kept in mind, that dearness allowance is paid to Government employees keeping in mind the All India Consumer Price Index. Inflation in the market place is sought to be balanced by paying dearness allowance to Government employees. When a State Government chooses to treat dearness allowance as dearness pay, the objective remains the same i.e., inflation in the market place is sought to be balanced for retired employees by giving them the benefit of dearness pay. Since the component of inflation similarly affects all employees, and all pensioners (irrespective of the date of their entry into service or retirement), it is not per se possible to accept different levels of dearness pay to remedy the malady of inflation. Just like the date of entry into service (for serving employees) would be wholly irrelevant to determine the dearness allowance to be extended to serving employees, because the same has no relevance to the object sought to be achieved. Likewise, the date of retirement (for pensioners) would be wholly irrelevant to determine the dearness pay to be extended to retired employees. Truthfully, it may be difficult to imagine a valid basis of classification for remedying the malaise of inflation. In the absence of any objective, projected in this case, the question of examining the reasonableness to the object sought to be achieved, simply does not arise. Our straying into this expressed realm of imagination, was occasioned by the fact, that the pleadings filed on behalf of the State Government, do not reveal any reason for the classification, which is subject matter of challenge in the instant appeal. The only position adopted in the pleadings filed before this Court for introducing a cut off date for differential treatment, is expressed in paragraph 4 of the counter affidavit, filed by the State of Tamil Nadu, which is being extracted herewith:.-

> "With reference to the averments made in the Grounds of the Special Leave Petition, I submit that the fifth Pay Commission has revised pay

and pension with effect from 1.6.1988. As per the recommendation of the above Pay Commission, the Government had issued orders for the revision of pension and Family Pension with effect from 1.6.1988 in G.O.Ms. No. 810. Finance (PC) Department, dated 9.8.1989. It is submitted that the fourth Tamil Nadu Pay Commission has recommended that at the end of the period of three years, the Dearness Allowance sanctioned upto that period could be treated as Dearness Pay. The Fourth Pay Commission revision was given with effect from 1.10.1984. Based on the above recommendation, the Government has issued orders in G.O.Ms. No.371, Finance, dated 30.4.1986, read with Government letter No.124414/Pension/86-1, dt. 11.2.1987, that the Dearness Allowance sanctioned upto 30.9.1987 shall be treated as Dearness Pay for the purpose of pensionary benefit in the case of the Govt. Servant retiring on or after 1.10.1987. The orders issued in G.O.Ms. 371, Finance dated 30.4.1985 as amended in Government letter No.70707- A/Pension /86-1, dated 8.7. 1986 read as follows:-

> "The Fourth Tamil Nadu Pay Commission have among other things recommended that at the end of a period of three years the Dearness Allowance sanctioned upto the period could be treated as Dearness Pay in order to ensure a reasonable pension level. The Government accept the recommendation of the Commission and direct that in the case of Government servant, who will be retiring on or after 1.10.1987, the Dearness Allowance sanctioned upto 1.10.1987 shall be reckoned as Dearness Pay for purpose of

> pension in the case of death of a Government servant occurring on or after 1.10.1987 while in service the Dearness Allowance sanctioned upto 1.10.1987 shall be treated as Dearness Pay for the purpose of computing Family Pension."

It is therefore, evident, that the State Government has not disclosed any object which is desired to achieve by the cut off date. Most importantly, the financial constraints of the State Government, were not described as the basis/reason for the classification made in the impugned Government order dated 9.8.1989.

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31. Having given our thoughtful consideration to the controversy in hand, it is not possible for us to find a valid justification for the State Government to have classified pensioners similarly situated as the appellants herein (who had retired after 1.6.1988), from those who had retired prior thereto. Inflation, in case of all such pensioners, whether retired prior to 1.6.1988 or thereafter, would have had the same effect on all of them. The purpose of adding the component of dearness pay to wages for calculating pension is to offset the effect of inflation. In our considered view, therefore, the instant classification made by the State Government in the impugned Government order dated 9.8.1989 placing employees who had retired after 1.6.1988 at a disadvantage, vis-à-vis the employees who retired prior thereto, by allowing them a lower component of dearness pay, is clearly arbitrary and discriminatory, and as such, is liable to be set aside, as violative of Articles 14 and 16 of the Constitution of India."

39. While holding that the cut-off date fixed by the Government is arbitrary and discriminatory the Hon'ble Supreme Court has also held that the employee has no right to draw dearness allowance as dearness pay until the Government decided to treat the dearness allowance as dearness pay, and only the State Government has right to choose whether the dearness allowance should be treated as dearness pay and it is also open

to the State Government not to treat any part of the dearness allowance as dearness pay. The State Government has the right to chose how much of dearness allowance should be treated as dearness pay, however with a rider that, when the Government choose a particular component of dearness allowance would be treated as dearness pay, it cannot discriminate between a homogeneous group of pensioners while calculating the pension payable to them. The relevant portion of the judgement of the Hon'ble Supreme Court reads as follows:

> "29. The issue in hand needs to examine from another perspective as well. It must be clearly understood, that no employee has a right to draw dearness allowance as dearness pay till such time as the State Government decides to treat dearness allowance as dearness pay. And therefore, the State Government has the right to choose whether or not dearness allowance should be treated as dearness pay. As such, it is open to the State Government not to treat any part of dearness allowance as dearness pay. In case of financial constraints, this would be the most appropriate course to be adopted. Likewise, the State Government has the right to choose how much of dearness allowance should be treated as dearness pay. As such, it is open to the State Government to treat a fraction, or even the whole of dearness allowance as dearness pay. Based on Rule 30 of the Pension Rules, it is clear that the component of dearness pay would be added to emoluments of an employee for calculating pension. In a situation where the State Government has chosen, that a particular component of dearness allowance would be treated as dearness pay, it cannot discriminate between one set of pensioners and another, while calculating the pension payable to them (for the reasons expressed in the preceding paragraph). Of course, a valid classification may justify such an action. In this case, the State Government has not come out with any justification/basis for the classification whereby one set of pensioners has been distinguished from others for differential treatment."

40. The Hon'ble Supreme Court has also made it very clear that the issue decided in the above appeals are only relating to the dearness pay and not relating to the total carry home pension of the employee. The relevant paragraph of the judgement is as follows:

> "30. The instant controversy should not be misunderstood as a determination of the total carry home pension of an employee. All the Government orders referred to above, deal with the quantum of dearness allowance to be treated as dearness pay for the calculation of pension. Dearness pay is one of the many components, which go into the eventual determination of pension. Therefore, the focus in the adjudication of the present controversy must be on dearness pay, rather than on the eventual carry home pension. The relevance and purpose of treating dearness allowance as dearness pay, has been brought out in the foregoing paragraphs. Therefore, clearly, the object sought to be achieved by adding dearness pay to the wage of a retiree, while determining pension payable to him, is to remedy the adverse effects of inflation....."

41. That apart, on factual aspect the Hon'ble Supreme Court has held that similarly placed employees retiring prior to 01.06.1988 are drawing more pension than the employee retiring after 30.06.1988 pursuant to the above said G.O.

42. Now, in order to rectify the discrimination found by the Hon'ble Supreme Court, the impugned G.O., viz., G.O.Ms.No.363, dated 23.08.2013, has been issued by the State Government. The relevant portion of the G.O. reads as follows:

> "14. After careful consideration, the Government has decided to implement the orders of the Hon'ble Supreme Court of India, by extending the benefit of the orders issued in the reference ninth read above, to those who retired on or after 1.6.1988 upto 31.12.1995 with reference to the pre-revised scales of pay (i.e. scales of pay that existed prior to 1.6.1988). Accordingly, Government direct that:
>
> (i) the pensioners who have retired between 1.6.1988 and 31.12.1995 shall be permitted to compute average emoluments notionally for the calculation of pension

based on the Fourth Tamil Nadu Pay Commission scales of pay and with reference to the Dearness Allowance and Additional Dearness Allowance applicable in the pre-revised scale of pay sanctioned from time to time as Dearness Pay for the entire 10 months preceding retirement;

(ii) further, such of the pensioners who retired between 1.6.1988 and 31.12.1995 shall have the option to opt for the above formula or to retain the current pension, whichever is advantageous to them;

(iii) if the option is exercised for the pre-revised scale to calculate the pension, the excess pay and allowances and terminal benefits, if any, drawn by them in the revised scale of pay prior to their retirement shall be waived as a special case. To this effect, necessary amendment to Rule 30 of the Tamil Nadu Pension Rules, 1978 will be issued separately.

15. As the revision of pension ordered above is based on the option to be exercised by the pensioners retired to their advantage, the above orders shall be eligible to all those pensioners retired between 1.6.1988 and 31.12.1995 and who are alive on the date of issue of this order. In the case of employees retired between 1.6.1988 and 31.12.1995, such retirees opting for the benefit ordered in para 14 above, the pay of such employees shall be regulated in the Fourth Tamil Nadu Pay Commission scales of pay (pre - 1988 pay scale) by the pay fixing authorities notionally where the employees last served. After revising the pay of such employees the proposals for pension/ family pension revision of the above retired employees shall be forwarded by the Departmental Officers directly to the Office of the Accountant General for authorising the entitled pension. Such pensioners are also entitled for the subsequent pension revisions ordered in G.O.Ms.No.174, Finance (Pay Cell) Department, dated:21.4.1998 and G.O.Ms.No.235, Finance (Pay Cell) Department, dated:1.6.2009 which

shall be done by the Treasury Officers/ Sub Treasury Officers/ Pension Pay Officer concerned.”

43. The primordial contention of the learned counsel appearing for the petitioners is that, by the impugned G.O. the Government has only taken the dearness allowance as dearness pay drawn during the pre-revised scale of pay based on the 4th Tamil Nadu Pay Commission recommendation, between 01.10.1988 and 31.05.1988 and not the current scale of pay drawn actually at the time of retirement i.e., 10 months preceding the date of retirement of the petitioners who retire from 01.06.1988 to 31.12.1995. The scale of pay in the pre revised scale is lower than the revised scale of pay, now the petitioners are getting lesser pension. According to them, the earlier G.O. has permitted the dearness pay drawn during the 10 months preceding the retirement and hence the petitioners are also permitted to treat the pay actually drawn 10 months preceding the date of retirement as per Rule 31 of the Rules. The said argument of the petitioners cannot be countenanced for the simple reason that, the present G.O. has been issued only to rectify the discrepancy pointed out by the Hon’ble Supreme Court in the earlier round of litigation. By virtue of the impugned G.O. the Government has rectified the defect and permitted the pensioners who have retired between 01.06.1988 to 31.12.1995 to compute average emoluments based on the 4th Tamil Nadu Pay Commission scales of pay with reference to the dearness allowance and additional dearness allowance applicable in the pre-revised scale of pay sanctioned from time to time as dearness pay for the entire 10 months preceding retirement.

44. In my considered opinion, by permitting the pensioners to treat the entire dearness allowance and additional dearness allowance as dearness pay, the discrimination pointed out by the Hon'ble Supreme Court has been rectified, now it is not open to the petitioners to contend that dearness allowance which is payable to them at the time of their actual retirement should be taken into consideration.

45. The impugned G.O. has also give an option to the pensioners either to opt for the present formula or retain the current pension, whichever is advantageous to them. Thus, if any of the pensioner is put in a disadvantageous position, that was also taken care of by the impugned G.O. Hence, the impugned G.O. cannot be held as arbitrary. The G.O. also makes it clear that, while calculating the pension based on the pre-revised scale of pay, the excess pay and allowance drawn by the employee in the

revised scale of pay prior to his retirement shall be waived as a special case, and those category of pensioners were also taken care of, and any excess pay and allowance received by them was also waived. In such circumstances, I am of the view that the impugned G.O. cannot be held as illegal or irrational.

46. Looking from another angle, from the counter affidavit filed by the respondents, it could be seen that the disputed period fall under the 5th Pay Commission period. According to the respondents, the 5th Pay Commission has extended the Central scales of pay to the State Government employees w.e.f. 01.06.1988, by which, the State Government employees pay was revised on par with the Central scales of pay by merging the dearness allowance at the rate of 608 points of All India Consumer Price Index, and on the date of retirement of the pensioners the dearness allowance drawn by them has been merged. Now an option was given to the pensioner for fixation of pay with reference to the 4th Tamil Nadu Pay Commission scales of pay, and other related additional dearness allowance for arriving at the revised pension or to retain the current pension whichever is advantageous to them. In the event of the petitioners getting more pension today as per the impugned G.O., the petitioners are permitted to retain the current pension. That apart, as stated earlier, in the event of any excess amount paid to them is also waived as a special case. In those circumstances, it cannot be said that by the impugned G.O. they have been put into a disadvantageous position.

47. So far as the challenge regarding the subsequent clarifications issued by the Government vide letter dated 04.02.2014 is concerned, after issuance of the impugned G.O., the Principal Accountant General has raised some queries regarding the implementation of the impugned G.O., for which, a clarification has been issued by the Government, the relevant portion reads as follows:

Sl. No.	Points Raised	Clarification Issued
4	In para 14(II) of the G.O. first cited, it has been ordered that the pensioners retired between 01.06.1988 and 31.12.1995 shall have the option to opt for the formula stipulated in para 14(i) of the G.O.(OR) to retain the current pension whichever is advantageous to them. While implementing the G.O. most of the pensioners are eligible to fix their pension more than that they are drawing as on the date of retirement. However, while refixing their pension on 01.01.1996 as ordered in G.O.Ms.No.174, Finance (Pay Cell) dated 21.04.1998 the Accountant General pointed out that only the difference between Dearness Allowance admissible and Dearness Allowance actually drawn has to be taken. In such cases, the proposed pension as on 01.01.1996 will be less than that off original pension drawn, before refixation as per G.O.363, Finance Dt.23.08.2013. Hence guidelines on the fixation of pension on 01.01.1996 (w.r.t the revised pension fixed as per the G.O. first cited) and for the calculation of arrears, admissibility of Dearness Allowance percentage to the pensioners from 01.06.1988 to 31.12.1995 due to the merger of Dearness Allowance in their pay, may kindly be issued.	In as much as the Dearness Allowance drawn on the date of retirement has already been merged. The percentage merged in this regard may be excluded while refixing pension as on 1.1.96. While doing so, if the revised pension happens to be lesser than that of the existing pension, the pension may be allowed to draw his existing pension. Due to above Dearness Allowance merger, if the amount of Dearness Allowance already drawn is found to be in excess, the same need not be taken into account (i.e.) for the period from the date of retirement upto 31.12.95 and the same may be ignored.

48. In the above clarification, the first respondent only clarified that as the dearness allowance drawn on the date of retirement has already been merged, the percentage merged may be excluded while re-fixing pension as on 01.01.1996, and it is also further clarified in the impugned Government letter that, if the revised pension happens to be lesser than that of the

existing pension, the pensioner may be allowed to draw his existing pension and due to the dearness allowance merger, if the amount of dearness allowance already drawn is found to be in excess, the same need not be taken into account. The above clarification, in my opinion, is only advantageous to the petitioners and at any rate, it cannot be held that the said clarification is overriding the impugned G.O. Hence, the contention of the petitioners in this regard also cannot be countenanced.

49. The next limb of argument of the petitioners is that the benefit of the impugned G.O. confined only to those pensioners who were alive on the date of issuance of the Government Order and it is not applicable to the family pensioners and hence it is discriminatory. On a careful perusal of the impugned G.O., it can be seen that an option is given to the pensioners either to opt for the new formula or to retain the current pension. The above option can only be exercised by the pensioners who are alive on the date of issuance of the impugned G.O. and that it cannot be extended to the legal representatives of the pensioners or family pensioners. Hence, it cannot be held as arbitrary or discriminatory.

50. It is true the petitioners/pensioners are to be treated as homogeneous group and they cannot be discriminated. But in the instant case there is no discrimination between the same class of pensioners and hence the contention of violation of Articles 14 and 16 of the Constitution of India cannot be accepted, the Government Order only rectify the defects pointed out by the Hon’ble Supreme Court in the earlier round of litigation.

51. So far as the judgements relied upon by the learned senior counsel appearing for the petitioner in State of Mizoram Vs. Mizoram Engineering Service Association reported in 2004 6 SCC 218 relates to the fixing pay scales, where there was discrepancy in pay fixation, therefore the said judgement is not factually applicable and not relevant to decide the instant case.

52. In yet another judgement in D.S.Nakara Vs. Union of India reported in (1983) 1 SCC 305, wherein a Constitutional Bench of the Hon’ble Supreme Court has held that, there cannot be any discriminatory treatment to the equals in the matter of computation of pension. But in the instant case, I have already held there is no discrimination in fixing the pension and hence, judgement relied upon by the learned senior counsel appearing for the petitioners is also not applicable to the facts of this case.

53. Considering all these circumstances, I am of the view that the Government Order and subsequent Government letters impugned in these writ petitions cannot be held as arbitrary or irrational and violative of Articles 14 and 16 of the Constitution of India. I find no reason to set aside the impugned Government Order and the impugned Government letters. Consequently, I find no merit in these writ petitions and the writ petitions deserves only to be dismissed and accordingly dismissed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1. THE PRINCIPAL SECRETARY TO THE GOVERNMENT,
FINANCE (PGC) DEPARTMENT,
SECRETARIAT, FORT ST. GEORGE,
CHENNAI-9.

2. THE ACCOUNTANT GENERAL, (A & E)
361, ANNA SALAI TEYNAMPET,
CHENNAI- 600 018.

3. THE SECRETARY TO GOVERNMENT,
FINANCE (PENSION) DEPARTMENT,
FORT ST. GEORGE, CHENNAI - 600 009.

4. THE COMMISSIONER OF TREASURIES
AND ACCOUNTS, PANAGAL BUILDING,
SAIDAPET, CHENNAI-15.

5. THE SECRETARY TO GOVERNMENT,
SCHOOL EDUCATION DEPARTMENT,
FORT ST. GEORGE
CHENNAI-9.

6.THE SECRETARY TO GOVERNMENT,
STATE OF TAMILNADU
EDUCATION DEPARTMENT,
FORT ST. GEORGE CHENNAI-9.

7.THE PENSION PAYMENT OFFICER(S),
E.V.K.SAMPATH MALIGAI,
CHENNAI-600006.

8.THE TREASURY OFFICER,
CUDDALORE, CUDDALORE DISTRICT.

W.P.Nos.4874, 7590, 7622, 15371, 15372, 15597, 15598, 18609, 18620, 18901, 18966, 19667, 20191, 22322, 22471, 23695, 23751, 24856, 24908, 25029, 25702, 25800, 26070, 26241, 26409, 27237, 27998, 29350, 30937, 30938, 30939, 30940, 30941, 30942, 33025, 33065, 33727, 35190, 35191, 35192, 35193, 35194, 35195 of 2014, 3782, 5779, 7115, 12868, 12955, 14312, 30774 and 3864 of 2015

RP(CO)
SP(13/10/2020)