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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% *Date of decision: 02.08.2024*

\+ **W.P.(C) 3167/2024**

RAKESH KUMAR SHARMA .....Petitioner

Through: Petitioner in person with Ms Ayushi Sharma, Ms Sangeeta Gulati, Ms Navin Kimari Sharma and Mr Bhagwat Prashad, Advocates.

versus

DELHI HIGH COURT THROUGH REGISTRAR GENERAL .....Respondent

Through: Mr Rajat Aneja with Ms Amarjot Kaur, Advocates.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MR JUSTICE AMIT BANSAL

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J.: (ORAL)

1. This writ petition is directed against the order dated 24.01.2024 [hereinafter referred to as the "impugned order"] passed by the respondent. *Via* the impugned order, the respondent has rejected the Travelling Allowance (TA) claim lodged by the petitioner pursuant to his superannuation from service.

2. For the purpose of adjudicating the writ petition, the following dates need to be noted, *qua* which there is no dispute.

2.1 The petitioner superannuated on 31.03.2019. The petitioner's journey for transporting his family as well as the household items to his hometown in Jammu commenced on 28.09.2019.

2.2 The petitioner lodged his TA bill with the respondent on 16.03.2022. The bill was processed and the impugned order was passed, rejecting the petitioner's TA bill.

3. The short ground on which the petitioner's TA bill was rejected is: that it had been lodged beyond the period of limitation prescribed under Rule 290 of the General Financial Rules, 2017 [in short "GFR 2017"], read with the Office Memorandum (OM) dated 13.03.2018 [in short "2018 OM"]. Concededly, the 2018 OM was clarified by a subsequent OM dated 15.06.2021 [in short "2021 OM"].

4. It is not in dispute that as per Rule 290 of the GFR 2017, the petitioner had to submit the TA claim within 60 days of the same becoming due. The limitation period of 60 days, as per Rule 290 of the GFR 2017, kicks in on the date succeeding the date of completion of the journey.

4.1 The Rule 290 of the GFR 2017 also provides that if the TA is not claimed within 60 days of completion of the journey, it will stand forfeited.

5. Significantly, the 2021 OM, which clarified the 2018 OM, increased the timeframe for lodging the TA claim upon superannuation from 60 days to 180 days.

5.1 For convenience, Rule 290 of the GFR 2017 and the 2021 OM which, as noticed above, refers to the 2018 OM, are extracted hereafter:

> *"**Rule 290-Due date of T.A. claim.** Travelling Allowance· claim of a government servant shall fall due for payment on the date 'succeeding the date of completion of the journey. He shall submit the travelling allowance claim within sixty days of its becoming due falling which it shall stand forfeited."*
> *Further, **Government of India, Ministry of Finance, Department of Expenditure, North Block, New Delhi vide its O.M. No.19030/I/2017-E.IV***

<u>dated 15th June, 2021 has issued clarification regarding the Time-limit for submission of claims for Travelling Allowance (TA) on Retirement which is reproduced below</u>:-

*"The undersigned is directed to refer to this Department's **<u>OM No.19030/I/2017-E.IV dated 13.03.2018 wherein the time limit for submission of claims for TA on Tour/Transfer/Training/Journey on Retirement was changed from one year to sixty days, succeeding the date of completion of the journey</u>**.*

2. Several references have been received in this Department regarding extension of time-limit for submission of TA claims in r/o journeys performed by retired employe.es and their families for going to Home town/place of settlement after retirement as difficulties are being faced by the retired Govt. Officials while claiming reimbursement of TA on retirement within a period of sixty days of completion of their journey.

*3. **<u>The matter has been considered in this Department and in partial modification of this Department's OM of even number dated 13.03.2018, it has been decided that the time-limit for submission of claims for TA on Retirement is modified from 60 days to 180 days (six months), succeeding the date of completion of the journey.</u>***

4. The time limit for submission of TA claim on tour, transfer and training will remain 60 days.

5. These orders will be effective from the date of issue of the order. However, the claims not settled due to time limit of 60 days in terms of the O.M. dated 13.03.2018 on the subject, may be considered by the concerned Ministry/Department.

6. In their application to the persons belonging to Indian Audit and Accounts Department, these orders are issued under Article 148(5) of the Constitution and after constitution with the Comptroller & Auditor General of India.

7. This is issued with the approval of Finance Secretary & Secretary (Expenditure)."

[Emphasis is ours]

6. Clearly, if one were to take into account the extended period, which is 180 days, the petitioner had time to lodge his TA claim up until 27.03.2020.

7. As noted above, it is not in dispute that the petitioner lodged his claim on 16.03.2022.

8. In times not scarred by Covid-19, one would have said that the petitioner's claim was made beyond the prescribed time limit and, perhaps, would have been inadmissible. However, what has ironically come to the aid of the petitioner is Covid-19.

8.1 One can take judicial notice of the fact that the High Court was working in a truncated fashion after 20.03.2020.

9. Having regard to the disruption caused in every walk of life, the Supreme Court had passed an order in Miscellaneous Application No.21 of 2022 in Miscellaneous Application No.665 of 2021 in the *suo motu* Writ Petition (C) No.3 of 2020, the last of these orders being the order dated 10.01.2022. Given the scope and impact of the order dated 10.01.2022, the respondent cannot but accept that if the directions contained in the said order were taken into account, the limitation with respect to the quasi- judicial proceedings will stand extended till 31.05.2022. Therefore, if 31.05.2022 is taken as the outer time limit for adjudging the tenability of the TA claim, the petitioner is clearly within time.

10. Thus, having regard to the aforesaid course of events, we are inclined to grant the relief prayed for by the petitioner. Therefore, the impugned order dated 24.01.2024 is set aside.

10.1 The respondent will process the TA claim lodged by the petitioner and, if found tenable, reimburse to the petitioner the amount claimed or sustainable as per the extant statutory regime.

11. The writ petition is disposed of in the aforesaid terms.

12. The parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

AMIT BANSAL, J

AUGUST 2, 2024 /tr