IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.775 of 2025

==

Narendra Kumar Sinha Son of Late B.K.P. Sinha Administrative Officer- III, EX. Office of the Commissioner of Income Tax (ADMN and TPS), CR Building, Birchand Patel Path, Patna- 800001, Resident of A/22 Magistrate Colony, P.O.- Ashiyana Nagar, P.S.- Rajeev Nagar, Patna- 800025 (Bihar).

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, Department of Revenue, New Delhi- 110001.
2. The Chairman, Central Board of Direct Taxs, Ministry of Finance, Government of India, Department of Revenue, New Delhi- 110001.
3. The Principal Chief Commissioner of Income Tax (Bihar and Jharkhand), CR Building, Bir Chand Patel Path, Patna- 800001.
4. The Commissioner of Income Tax (ADMN and TPS), CR Building, Bir Chand Patel Path, Patna- 800001.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Munna Prasad Dixit, Advocate
		Mr.Sanjay Kumar Chaubey, Advocate
		Mr. Milind Raj Dixit, Advocate
		Mr. Punit Ranjan Dixit, Advocate
		Ms. Swarnika Singh, Advocate
For the Respondent/s	:	Mr.Dr. K.N. Singh (ASG)
		Mr. Kumar Ravish, CGC

==

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE ALOK KUMAR SINHA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 21-03-2025

In the instant writ petition, the petitioner has assailed the order of Central Administrative Tribunal, Patna Bench, Patna dated 27.01.2021 passed in O.A. No. 050/00232 of 2020.

2. The present writ petition has been filed after a lapse

of about four years from the date of CAT order in the year 2025. Grievance of the petitioner in O.A. No. 050/00232 of 2020 is in respect of certain deductions of pay on account of certain error alleged to have been committed by the officials insofar as fixation of his pay. In this regard, he has filed O.A. No. 050/00232 of 2020. During pendency of O.A. No. 050/00232 of 2020, petitioner has attained age of superannuation and retried from service on 31.07.2020. During the pendency of O.A. No. 050/00232 of 2020 petitioner had filed Miscellaneous Application No. 101 of 2020 on 20.07.2020, in which he has indicated that he is due for retirement on 31.07.2020. Certain directions were stated to have been ordered for recovery of over payment of Rs. 9,48,241/- from his retiral dues and such decision is subject to outcome of O.A. No. 050/00232 of 2020. The Tribunal has passed the following order in paragraph nos. 24 and 25, which read as under:-

> *"24. In view of legal and factual scenario, discussed above the order impugned in the OA (Order dated 26.02.2020 (Annexure-A/8) & Order dated 17/18.03.2020 (Annexure A/11) as well order dated 23/6/20, Annexure P/1 of the MA No.101/2020 are hereby quashed. If alleged overpaid amount has already been recovered in full or in part or has been adjusted against retiral dues of the applicant, the amount recovered/adjusted against retiral dues be refunded by the respondents to the applicants within thirty days of this order.*
>
> *25. To the extent of observation and direction*

made herein above, OA is allowed. Pending MA also stand disposed of accordingly. No order as to cost."

3. The petitioner's grievance relating to arrears of payment was settled between 05.07.2022 to 13.10.2023 which has been narrated by the petitioner in para 18 and it reads as under:-

> *"18. That respondents have ultimately paid the following amounts such as:*
>
> *(i) Withheld amount of DCRG amounting to Rs.948241/- on 05.07.2022 without any interest.*
>
> *(ii) Revised DCRG amount of Rs. 1,15,351 on 18.10.2023 at the basic pay of Rs.1350-2200 but without any interest.*
>
> *(iii) Revised amount of Commutation value of pension amounting to Rs. 1,19,960/-on 18.10.2023 at the basic pay of Rs.1350-2200 but without any interest.*
>
> *(iv) Revised leave encashment amounting to Rs. 75,640/- on 25.09.2023 at the basic pay of Rs.1350-2200 but without any interest.*
>
> *(v) Revised pension from 01.08.2020 to 30.09.2023 amounting to Rs.1, 51,990/-on 18.10.2023 but without interest.*
>
> *(vi) Recovered salary amounting Rs.23,807 on 13.10.2023.*
>
> *Total principal amount against (i) to (vi) comes to Rs.14, 34, 989/- and petitioner is entitled to get interest on said amount from the date of his retirement i.e. from 01.08.2020 till the date of actual payment with statutory interest."*

4. In this backdrop, the petitioner is seeking for interest on the belated settlement of retiral dues in the guise of questioning the validity of the CAT order dated 27.01.2021 in the year 2025. The petitioner had a cause of action insofar as claiming interest would be from 05.07.2022 which is subsequent

to the disposal of O.A. No. 050/00232 of 2020 on 27.01.2021. Therefore, petitioner's grievance that he is entitled to interest on belated settlement of retiral benefits cannot be adjudicated in the present petition in the guise of questioning the CAT order dated 27.01.2021 passed in O.A. No. 050/00232 of 2020.

5. In the light of these facts and circumstances, the petitioner has not made out a case so as to modify the CAT order dated 27.01.2021 to the extent of payment of interest on belated settlement during the intervening period from 05.07.2022 to 13.10.2023.

6. Accordingly, the writ petition stands dismissed.

7. The dismissal of this petition would not be a hurdle for the petitioner to claim interest on belated settlement in accordance with the policy decision of the Government. In this regard, petitioner is at liberty to approach the concerned authority by means of representation/application within a period of 8 weeks from the date of receipt of this order. If such application is submitted, the concerned authority is hereby directed to pass suitable order either in his favour or that the petitioner is not entitled to interest by passing a detailed speaking order within a reasonable period of time for 3 months from the date of petitioner's representation/application.

8. Pending I.A., if any, stands disposed of.

(P. B. Bajanthri, J)

(Alok Kumar Sinha, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	25.03.2025
Transmission Date	NA