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

\+ W.P.(C) 9279/2019 & CM APPL. 45407/2023

KAMAL KUMAR AND ORS. .....Petitioners

Through: Mr. Kshitij Mudgal, Mr. Amit Jay Singh and Mr. Ansh Mittal, Advocates.

versus

STATE OF NCT OF DELHI AND ORS. .....Respondents

Through: Mrs. Avnish Ahlawat, SC (GNCTD) with Mrs. Tania Ahlawat, Mr. N.K. Singh, Ms. Aliza Alam and Mr. Mohnish Sehrawat, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **02.04.2026**

1. The present petition has been filed seeking the following reliefs:

> *"a) Pass a writ of mandamus or any other appropriate writ, order or direction thereby directing the Respondents to grant the benefit of the Assured Career Progression Scheme from 2004 to the Petitioners and consequently the revise the pay scale of the Petitioners; AND*
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> *b) Pass a writ of mandamus or any other appropriate writ, order or direction thereby directing the Respondents to ensure that EPF be deducted @ 12% as per office order no. MGI/Admn./08-09/EPF/l83/0186 dated 08.05.2009 and to provide the details of the respective EPF accounts to the Petitioners; AND*
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> *c) Pass a writ of mandamus or any other appropriate writ, order or direction thereby directing the Respondents to extend the DGEH scheme benefits, including the cash less card scheme, to the retired employees of Respondent no. 1"*

2. Insofar as prayer (b) is concerned, the stand of Respondents No. 2 &

3, as reflected in the Counter Affidavit, is that the earlier Office Order dated 08th May, 2009 stood modified by a subsequent order dated 02nd December, 2009, whereby EPF contributions @12% were made subject to a ceiling of INR 6,500/- of basic pay. It is stated that the variation in deductions arises on account of this modification. It is further indicated that, upon representations from employees seeking removal of the ceiling, the proposal has been forwarded to the competent authority for consideration. The relevant extracts from the Counter Affidavit read as follows:

> *"6. That MGICCC issued an order dated 02.12.2009 modifying earlier order dated 08.05.2009 that deduction to the EPF contribution @12% subject to ceiling of Rs. 6500/- of basic pay. This is the reason of difference of deductions of EPF contributions. Copy of the order dated 2.12.2009 is annexed here as* ***Annexure R10.***
> *7. That in the light of the representation/s of staff for enhancing the rate of EPF (without restriction), the proposal has been submitted to higher Authorities for placing the aforementioned matter in the proposed Governing Body likely to be held in near future."*

3. The Petitioners have sought de-linking of the ceiling limit of INR 6,500/- for EPF deductions. However, in the opinion of this Court, the imposition of such a ceiling, being consistent with the statutory framework governing EPF contributions during the relevant period, cannot be termed arbitrary. It must be noted that under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the schemes framed thereunder, including the Employees' Provident Fund Scheme, 1952, contributions have historically been subject to a statutory wage ceiling. During the relevant period, such ceiling stood at INR 6,500/- and was enhanced to INR 15,000/- only pursuant to the amendment notified by the Central Government *vide* notification dated 22nd August, 2014[1], which came into force with effect

[1] G.S.R. 608 (E)., Notification dated 22nd August, 2014, Ministry of Labour and Employment.

from 01st September, 2014. In that view of the matter, the prescription of a ceiling of INR 6,500/- by the Respondents cannot be said to be *de hors* the governing statutory framework. Accordingly, no interference is warranted in respect of prayer (b).

4. As regards prayer (c), pertaining to extension of benefits under the DGEH Scheme, the Counter Affidavit of Respondents No. 2 & 3 indicates that they had, on multiple occasions, requested the Health Department, GNCTD, to extend such benefits to retired employees of Respondent No. 2. It is further stated that, as per the applicable scheme, only those employees covered under CCS Pension Rules or New Pension Scheme are eligible for issuance of DGEHS cards. The relevant paragraphs of the Counter Affidavit, this regard, are extracted as under:

> *"3. That it is pertinent to mention here that Health Department, GNCTD, was requested to extend the aforementioned facility to the retired employees of MGICCC, vide letters dated 09.02.2018, 17.12.2018 and 14.06.2019. Copy of the letters are annexed here as* ***Annexure R1, R2 and R3*** *respectively. In the response the Health Department vide letter dated 09.09.2019 informed that as per the provision of DGEHS scheme, retired employees of Delhi Govt. who covered by either CCS pension Rules or New pension scheme (NPS) are eligible for issuance of DGEHS pensioners medical facility card. Copy of the letter dated 09.09.2019 is annexed here as* ***Annexure R4.***
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> *4. That in the interest of retired employees of the institute, the Health Department, GNCTD was requested frequently to extend the Cashless Health facility to the retired employees of this Institute to the similar pattern of Govt. aided schools, vide letters 13.12.2019, 21.01.2020, 30.07.2020 and 04.09.2020. Copies of the said letters are annexed here as* ***Annexure R5, R-6, R-7 and R-8.****"*

5. It is well-settled that the extension of benefits under a welfare or health scheme is governed strictly by the terms of the policy, and the Court, in exercise of jurisdiction under Article 226 of the Constitution of India,

would ordinarily refrain from expanding the scope of such schemes beyond their stipulated eligibility criteria. In view of the stand taken by Respondents Nos. 2 and 3, it is directed that the benefits, to the extent admissible under the applicable policy, be extended to eligible retired employees of Respondent No. 2, strictly in accordance with the governing scheme. In case such benefits have not been extended till date, the same shall be implemented expeditiously.

6. This leaves prayer (a), whereby the Petitioners seek grant of benefits under the Assured Career Progression Scheme ("ACP") from the year 2004.

7. In response to prayer (a), the Counter Affidavit of Respondents No. 2 & 3 states as follows:

> *"8. That for grant of Assured Career Progression (ACP), it is submitted here that MGICCC is an autonomous Body of Govt. of Delhi and the said proposal was also put up for implementing the ACP Scheme on 9.6.2004 in MGICCC but in the due course of process, time passes and meanwhile MACP Scheme was introduced by the Government. MGICCC approved only MACP for the staff of MGICCC on 24.2.2011 and thereafter, the said MACP scheme has been extended to employees of MGICCC."*

8. Respondents No. 2 and 3 submit that Respondent No. 2 is an autonomous body under the Government of NCT of Delhi. Although a proposal for implementation of the ACP Scheme was initiated in 2004, the same did not materialise and, in the meantime, the Modified Assured Career Progression Scheme ("MACP") came into force. The Governing Body thereafter approved only the MACP Scheme on 24th February, 2011, which has since been implemented.

9. It is thus evident that the decision not to implement the ACP Scheme, and instead adopt the MACP Scheme, was taken at the level of the competent authority of an autonomous body. It is a settled principle that

employees of an autonomous body are governed by their own service rules, and service benefits applicable to Government employees do not automatically extend to them unless the same are specifically adopted by the competent authority.[2] The mere fact that a proposal for implementation of the ACP Scheme was under consideration, therefore, does not create any enforceable right in favour of the Petitioners.

10. Further, internal notings or proposals in the course of decision-making do not constitute a binding decision, but merely represent an expression of opinion, and do not confer any right unless they culminate in a formal order issued and communicated in accordance with law.[3] In the present case, no material has been placed on record to show that the ACP Scheme was ever formally adopted by Respondent No. 2.

11. This Court, therefore, finds no ground to hold that the decision of the Respondents to adopt the MACP Scheme, in place of the ACP Scheme, is arbitrary, irrational, or violative of any statutory or constitutional mandate.

12. In view of the foregoing discussion, no ground for interference is made out. The petition is accordingly disposed of, along with the pending application, in the above terms.

SANJEEV NARULA, J

APRIL 2, 2026

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[2] ***State of Maharashtra & Anr. v. Bhagwan & Ors.*** (2022) 4 SCC 193.

[3] See: ***Shanti Sports Club & Anr. v. Union of India & Ors.*** (2009) 15 SCC 705.