

F. No. C-18012/19/2012-Ad.IIB  
Government of India  
Ministry of Finance  
Department of Revenue  
CBEC  
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New Delhi, the 03<sup>rd</sup> August, 2017

To

All Cadre Controlling Authorities under CBEC

Subject : Implementation of CAT, Chandigarh Bench order dated 03.08.2012 in  
OA No.338/PB/2012 filed by Shri Balwinder Singh Matharoo and others.

Sir,

Shri Balwinder Singh Matharoo & others filed OA No.338/PB/2012 in CAT, Chandigarh Bench. The CAT, Chandigarh Bench delivered its order on 03.08.2012.

2. The operational part of the order dated 03.08.2012 is as under :-

7. "In the Prevalent system of Judicial Dispensation, it is the law laid down by the Apex Judicial Dispensation which rules the roost. Any administrative instructions to the contrary would require to be invalidated. If the respondents had any reservations about its finality of the opinion in the case of order, it was for them to have filed a petition for review before the Hon'ble Apex Judicial Dispensation for the review of the relevant order. No such review plea or a curative petition concededly came to be filed before the Hon'ble Apex Court. In that view of things, there can be no dispute that the averred proposition that the controversy in this OA is squarely covered by a decision rendered in OA No.651/1997, which came to be affirmed by the Delhi High Court in judicial review challenge vide order dated 18.02.2009 in WP 4005/1997 along with connected matters and the view obtained by the Delhi High Court attained finality with the seal of approval thereupon by the Hon'ble Apex Court, vide its order dated 12.12.2011.

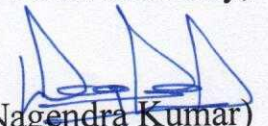
8. "We would, accordingly, allow this OA, uphold the entitlement of the applicants to the service rendered by them in their parent Commissionerate and direct the respondents to grant them the relevant benefits within two months from the date a copy of this order is presented in the office of the Competent authority".

3. The CAT order was challenged in the Hon'ble High Court of Punjab and Haryana at Chandigarh by way of filing WP© No.25662/2012. The Hon'ble High Court vide order dated 21.01.2013 dismissed the Writ Petition. The order of the Hon'ble High Court dated 21.01.2013 was challenged in the Hon'ble Supreme Court by way of Special Leave Petition No. 5408-5409/2014. The Hon'ble Supreme Court vide its order dated 23.02.2017 dismissed the SLP.

4. The matter has been examined in the Board in consultation with DOP&T. After dismissal of SLP, the matter has attained finality. It has, therefore, been decided with the approval of competent authority to implement CAT, Chandigarh Bench order dated 03.08.2012 in OA No.338/PB/2012 in respect of all concerned (petitioners and non-petitioners) under Central Board of Excise & Customs.

5. You are requested to take further follow up action in the matter.

Yours faithfully,

  
(Nagendra Kumar)

Under Secretary to the Govt. of India

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