

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.19307 OF 2024

All India Association of Superintendents  
of Central Tax Through  
The President Anil Kumar & Ors. ...Petitioners

***Versus***

Union of India,  
Through Revenue Secretary & Ors. ...Respondents

WITH

WRIT PETITION NO.13149 OF 2024

Union of India & Ors. ...Petitioners

***Versus***

All India Central Excise Inspectors  
Association & Anr. ...Respondents

WITH

INTERIM APPLICATION NO.59 OF 2025

IN

WRIT PETITION NO.13149 OF 2024

Ashok N. Sarkar & Ors. ...Applicants

***Versus***

Union of India Through  
The Secretary & Ors. ...Respondents

WITH

INTERIM APPLICATION NO.60 OF 2025

IN

WRIT PETITION NO.13149 OF 2024

M P Vasudevan S/o A. P. K  
Annan Nambiar & Ors. ...Applicants

***Versus***

Union of India Through  
The Secretary Department of Revenue & Ors. ...Respondents

---

Mr. Rahul Gurdeep Singh Walia, for the Petitioners in WP/19307/2024 & for the Respondents in WP/13149/2024.

Ms. Neeta Masurkar a/w Adv. A. R. Gole & Adv. Anjali Helekar, for the Respondents in WP/19307/2024.

Ms. Neeta Masurkar, for the Petitioners in WP/13149/2024.

Mr. Aniket Malu, for the Applicants in IA/59/2025.

Mr. Vishal P. Shirke, for the Applicants in IA/60/2025.

---

**CORAM : SUMAN SHYAM &  
SHYAM C. CHANDAK, JJ.  
DATED : 21<sup>st</sup> AUGUST, 2025**

**P.C. :-**

1. Heard Mr. Walia, learned Counsel for the Petitioners in Writ Petition No.19307 of 2024 & Respondents in Writ Petition No.13149 of 2024. Also heard Ms. Masurkar, learned Counsel for the Petitioners in Writ Petition No.13149 of 2024 & Respondents in Writ Petition No.19307 of 2024.

2. The Petitioner No.1 in the Writ Petition No.19307 of 2024 is the Association of Superintendents (CBIC). The Petitioner No.1 alongwith the other Petitioners, serving in similar capacities, have instituted this proceedings primarily demanding parity in treatment insofar as the implementation of the 5<sup>th</sup> Pay Committee Recommendation giving notional benefit of the revised pay scale from 01.01.1996 as has been extended in case of similarly situated employees serving under the CBDT.

3. Mr. Walia, learned Counsel for the Petitioners submits that in case of Superintendents/Inspectors serving under the CBDT, the 5<sup>th</sup> Pay Commission Recommendation was notionally given effect from 01.01.1996 whereas the actual pecuniary benefit was allowed with effect from 21.04.2004. The above decisions was taken by the dependant on the basis of the Order passed by the learned Central Administrative Tribunal, Hyderabad on 09.01.2024 in O.A. Nos.1089, 1088, 987, 1026, 1027, 1084, 1085, 1086, 1087 of 2019 as well as O.A. Nos.212 and 213 of 2020 which order was upheld by the High Court of the Judicature at Hyderabad vide Judgment dated 09.08.2024. The Special Leave Petition preferred by the dependant against the said Judgment was also dismissed by the Hon'ble Supreme Court. According to the learned Counsel for the Petitioners, Mr. Rahul Walia, the Judgment dated 09.08.2024 passed by the High Court of Judicature at Hyderabad having attained finality in the eyes of law the Superintendents/Inspectors, serving under the CBDT, and the directions contained therein having been implemented in case of similar treatment ought to be extended to the members of the Petitioner Association as well. Contending that there cannot be any discrimination between two set of employees, serving under the same Ministry, Mr. Rahul Walia has prayed for a Writ of Mandamus directing the Respondents to extend similar benefits to the Petitioners while suitably modifying the Judgment and Order dated 05.12.2023 passed by the learned Central Administrative Tribunal.

4. Responding to the above submissions, Ms. Masurkar, learned Central Government Counsel (CGC) appearing for the Respondents in the first Writ Petition and the Petitioners in second Writ Petition submits that the direction of the learned CAT to refer the matter to a Special Anomaly Committee is wholly uncalled for as there is no such Committee in existence as on date. Ms. Masurkar has, also produced a copy of the Communication dated 25.06.2025 issued by the under Secretary to the Government of India to submit that the case of the Writ Petitioners is under active consideration in consultation with the Department of Expenditure and a decision in respect thereof, is expected soon. Ms. Masurkar, however, submits that she does not have updated instructions in the matter.

5. Having regard to the nature of controversy involved in these proceedings and the relief prayed by the Petitioners, we deem it appropriate to fix this matter again on 22<sup>nd</sup> September, 2025 so as to enable Ms. Masurkar to obtain updated instructions indicating as to whether, the Department is willing to extend similar treatment to the Petitioners as has been done in case of Superintendents/Inspectors serving under the CBDT.

6. List again on 22<sup>nd</sup> September, 2025.

(SHYAM C. CHANDAK, J.)

(SUMAN SHYAM, J.)