

## **Chief Commissioner Of Income Tax ... vs V.K. Gururaj And Ors. on 22 January, 1996**

**Equivalent citations: 1996IAD(SC)980, 1996(83)ELT485(SC), JT1996(1)SC709, 1996(1)SCALE696, (1996)7SCC275, [1996]1SCR841, 1997 LAB. I. C. 981, (1996) 1 SCR 841 (SC), (1996) 85 TAXMAN 344, (1996) 1 SERVLR 773, (1996) 1 CURLR 433, (1996) 131 TAXATION 108, (1996) 33 ATC 269, (1996) 83 ELT 485, 1996 (7) SCC 275, (1996) 1 JT 709 (SC), 1996 SCC (L&S) 579**

**Author: K. Ramaswamy**

**Bench: K. Ramaswamy**

### **ORDER**

1. Leave granted.

2. We have heard the counsel for the appellant. The Government in O.M. No. F7(52) E III/78, dated May 5, 1979 have stated that special grant of pay of No. 35 per month to the Upper Division Clerks in the non-secretariat administrative offices was provided. Out of the UDCs carrying the scale of No. 330-560, 10% of the posts were earmarked with special grant of pay of No. 35 in the secretariat and other places and they were directed to handle cases of complex nature involving deep study and competence. For dealing with such cases certain officers have been promoted to that 10% posts specified among the UDCs in the secretariat as well as non-secretariat administrative officers. They were being paid @ No. 35 per month as compensation for discharge of special duties. The respondents were not actually discharging those duties but being UDCs they claimed special pay of No. 35. The Tribunal in the impugned order following its earlier decision dated 9.10.1991 made in O.A. 394/90 allowed the petition and directed payment. We have directed the counsel to find out whether any appeal has been filed against the said order. It would appear that no appeal has been filed against the said order. However, it being a question of law and since the matter is of perennial problem applicable to several places, we are of the considered view that the failure to file an appeal in one case does not have the effect of following in all other cases. It is seen that payment of No. 35 per month to UDCs discharging special duties of onerous nature, is personal pay so long as they discharge the same. Therefore, other UDCs who do not perform the special duties, though seniors, do not ipso facto get the same pay on the posit of equal pay due to juniors getting higher pay. Under these circumstances we are of the view that the Tribunal was wholly incorrect in directing payment to all the persons who did not discharge such duties assigned to the 10% special posts of UDCs carrying special pay of No. 35 per month.

3. The appeal is accordingly allowed. No costs.