



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
मुख्यआयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केंद्रीयमाल एवं सेवाकर, केंद्रीय उत्पाद शुल्क और सीमा शुल्क, गुवाहाटी ज़ोन
CGST, CENTRAL EXCISE & CUSTOMS, GUWAHATI ZONE
जीएसटी भवन, पांचवीं मंजिल, केदाररोड, माछखोवा, गुवाहाटी-781 001
GST BHAWAN, 5TH FLOOR, KEDAR ROAD, MACHKHOWA, GUWAHATI-781 001
e-Mail: cco-cgstguwahati@nic.in / cgstner-cbic@gov.in @cgstcusgau

Establishment Order No. 10/2026

Dated: Guwahati, the 29th of January, 2026

Subject:- Enhancement of Pay Scale of Inspectors and Superintendents w.e.f 01.01.1996 instead of 21.04.2004 - reg.

- Ref:-**
1. Order dated 28.08.2025 passed by the Hon'ble CAT, Guwahati Bench, in O.A. No. 040/255/2025 in the matter of Md. Amdadul Islam & 25 Ors vs. Union of India & Ors.
 2. Board's letter issued vide F. No. A-23011/25/2025-Ad.IIA dated 24.11.2025 with a direction to implement the Order dated 28.08.2025 passed by Hon'ble CAT, Guwahati Bench in O.A No. 255/2025 on 'in personam' basis.
 3. Speaking Order dated 09.01.2026 issued by the Hon'ble Chief Commissioner, CGST & Cx, Guwahati Zone.

In pursuance of the Hon'ble CAT, Guwahati Bench's Order dated 28.08.2025 in O.A. No.040/255/2025, Board's letter dated 24.11.2025 and Speaking Order dated 09.01.2026, the following Assistant Commissioners/Superintendents as mentioned in Table below are granted enhanced pay scales of 6500-10500 and 7500-12000 in the grade of Inspector/ Superintendent of Central Tax and Customs, notionally w.e.f. 01.01.1996 or from the date of entering the pay scales of Inspector/ Superintendent of Central Tax and Customs, whichever is later:

Table – I

<i>Sl. No.</i>	<i>Name of Officer</i>	<i>Designation</i>	<i>Date of Birth</i>
1.	Md. Amdadul Islam	Superintendent	30-Apr-72
2.	Sabir Ahmed	Superintendent	01-Jun-68

<i>Sl. No.</i>	<i>Name of Officer</i>	<i>Designation</i>	<i>Date of Birth</i>
3.	Joy Narayan Dev Mahanta	Superintendent	30-Jun-71
4.	Satyen Bora	Superintendent	17-Nov-68
5.	Hillal Kumar Brahma	Superintendent	21-Apr-68
6.	Shiv Sankar Basumatary	Superintendent	16-Apr-66
7.	Nabajyoti Mahanta	Superintendent (retd.)	17-Dec-65
8.	Pranjal Bardalai	Superintendent	15-May-67
9.	Gautam Kakoti	Superintendent	23-Jun-71
10.	Mukut Kalita	Superintendent (retd.)	01-Jan-66
11.	Hauzel Daniel	Superintendent	29-Dec-73
12.	Manash Mukherjee	Superintendent	27-Dec-67
13.	Kaushik Sengupta	Assistant Commissioner	19-Jun-69
14.	Nani Gopal Dey	Assistant Commissioner	05-01-69
15.	Rideep Hazarika	Superintendent	04-Aug-68
16.	Bharat Daimary	Superintendent (retd.)	01-Apr-68
17.	Shireswar Hazoary	Superintendent (retd.)	01-Jun-65
18.	Akhil Chandra Basak	Superintendent (retd.)	01-Sep-61
19.	Agor Ali Mollah	Superintendent (retd.)	01-Nov-56
20.	Abdul Kader Zilani	Superintendent (retd.)	01-Oct-54
21.	Hitesh Chandra Medhi	Superintendent (retd.)	01-Mar-65
22.	Manoj Kumar Khakholaray	Superintendent (retd.)	01-Mar-64
23.	Pradip Kumar Dey	Superintendent (retd.)	11-Jul-64

<i>Sl. No.</i>	<i>Name of Officer</i>	<i>Designation</i>	<i>Date of Birth</i>
24.	Sankar Kumar Bhadra	Superintendent (retd.)	04-Feb-59
25.	Basanta Kumar Brahma	Superintendent (retd.)	01-Mar-62
26.	Abhijit Ghosh	Superintendent (retd.)	03-Nov-52

2. Accordingly, the above referred CAT order dated 28.08.2025 and Board's concurrence in the matter vide letter dated 24.11.2025 are attached herewith for implementation of the same in respect of the applicants as mentioned in the Table-I above, on '*in personam*' basis, not to be quoted as precedent, as per the Board's direction.

3. Before such implementation i.e, re-fixation of pay and disbursement of consequential arrears, the concerned ACAO/DDO shall ensure verification of service records of the applicants, including the date of entering the pay scale of Inspector/ Superintendent of Central Tax and Customs and other relevant particulars related to such re-fixation, from the concerned officer's service book, and determine eligibility of the benefit of DoE's OM dated 21.04.2004 on notional basis w.e.f. 01.01.1996 or the date of entering the pay scale of Inspector/ Superintendent whichever is later, to avoid any undue/ excess payment.

4. Necessary guidelines/directions regarding processing/calculation of arrear bills consequent upon implementation of the CAT/Court orders regarding enhanced pay scales for Inspectors and Superintendents from 01.01.1996, as per the Hon'ble CAT, Hyderabad judgement upheld by the Hon'ble High Court of Hyderabad and the Hon'ble Supreme Court of India have been issued by CBIC vide letter F.No. A-23011/44/2024-Ad.IIA (Part 2) dated 14.11.2025 (copy enclosed), the same may be strictly adhered to and further subsequent guidelines/directions, if any, issued by the Board from time to time may be complied. A compliance report in this regard may be submitted to this office for further necessary action.

5. This issues with the approval of the Chief Commissioner.

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner (CCO-CCA)

To,

The Officers concerned.

GCCO/I/(10)/8/2025-ADMN-O/o CC-CGST-ZONE-GUWAHATI

Copy forwarded for information and necessary action to:-

1. The Principal Commissioner/Commissioner (all concerned), CGST, Central Excise & Customs, Guwahati Zone.
2. The Additional Director General, DRI, GZU.
3. The A.C.A.O./DDO(all concerned), CGST, Central Excise & Customs, Guwahati Zone.
4. The Superintendent, CAT-Cell, CCO, Guwahati.

(As e-signed above.)

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner (CCO-CCA)

Urgent Court Matter
By E-mail/Speed Post

F. No. A-23011/25/2025-AD-IIA
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

16049, 'A' Wing,
Kartavya Bhawan-1, New Delhi.
Dated the 24th November, 2025.

To,

The Chief Commissioner,

CGST Guwahati Zone/ CGST Ahmedabad Zone

Subject: Court Cases related to enhanced pay scale of Inspectors and Superintendents from 01.01.1996 instead of 21.04.2004- Reg.

Sir,

I am directed to refer to the following Orders of the Hon'ble Central Administrative Tribunal on the issue of enhanced pay scale of Inspectors and Superintendents from 01.01.1996 instead of 21.04.2004: -

Sl. No.	Final Order in OA No.	Order dated	OA filed by	Bench
1	311/2025	04.08.2025	Kirankumar S. Khedawala	Ahmedabad
2	353/2025	12.08.2025	Bharatkumar N. Shah	Ahmedabad
3	426/2025	26.09.2025	Narayan K. Shah	Ahmedabad
4	427/2025	26.09.2025	Pankaj S. Danak	Ahmedabad
5	428/2025	26.09.2025	Kasturirangan M. Shastri	Ahmedabad
6	429/2025	26.09.2025	Vatsala V. Shandilya	Ahmedabad
7	430/2025	26.09.2025	Karshanbhai M. Parmar	Ahmedabad
8	431/2025.	26.09.2025	Sudhir B. Khambhalikar	Ahmedabad
9	432/2025	26.09.2025	Tarlikaben G. Shah	Ahmedabad
10	433/2025	26.09.2025	Ataullahkhan F. Pathan	Ahmedabad
11	434/2025	26.09.2025	Mathew Chempakasseril John	Ahmedabad
12	435/2025	26.09.2025	T.V. Venkataraman	Ahmedabad
13	464/2025	17.10.2025	Satishkumar K. Sheth	Ahmedabad
14	465/2025	17.10.2025	K.V.Govindankutty	Ahmedabad
15	466/2025	17.10.2025	Ibrahim S. Pathan	Ahmedabad
16	255/2025	28.08.2025	Md. Amdadul Islam & Ors.	Guwahati

2. The matter has been examined in consultation with nodal ministry i.e. Department of Expenditure. Accordingly, it is requested to implement the above-mentioned Court Orders on '*in personam*' basis, not to be quoted as precedent, in r/o the applicants only, by passing an appropriate speaking and well-reasoned order extending the benefit of DoE's OM dated 21.04.2004 w.e.f. 01.01.1996 on notional basis and actually from 21.04.2004, subject to condition that zones are to ensure that the judgements in the above mentioned cases are similar to the judgements/order dated 09.01.2024 passed by the Hon'ble CAT, Hyderabad Bench and upheld by the Hon'ble High Court for the State of Telangana at Hyderabad. A compliance report may also be filed before the appropriate judicial forum under intimation to Board.

3. This issues with the approval of the Competent Authority.

Yours faithfully,

(Avneesh Pratap Singh)
Under Secretary to the Government of India

R.HAZARIKA

Addl.CGSC,CAT

R.K.Mission Road

Guwahati-781016

Mobile No.6003676921

CHAMBER

NAKSHATRA APARTMENT

Jatiya Sahid Path, Beltola

Guwahati-781028.

Dist-Kamrup (M), Assam

Ref :

COURT CASE

Date : 05.09.2025

To,

The Chief Commissioner,

CGST, Central Excise & Customs

Guwahati Zone, GST Bhawan, Guwahati-781001.

मुख्य आयुक्त का कार्यालय
जीएसटी, के.उ.ए. एवं सी.ए.
गुवाहाटी जोन, गुवाहाटी-781001

11 SEP 2025

Office of the Chief Commissioner
GST, Central Excise & Customs
Guwahati Zone, Guwahati-781001

Sub : Order dated 28.08.2025 passed by the Hon'ble CAT, Guwahati Bench.

Ref.: O.A.No.255/2025 (Md.Amdadul Islam & 25 Ors-Vs-Union of India & Ors)

Sir,

Please find here with a copy of the O.A.and a certified copy of the Order dated 28.08.2025 passed by the Hon'ble CAT in the above referred case, which is self explanatory.

As many as 26 Applicants have filed the O.A. praying for a direction upon the Respondents to enhanced their pay scale in the grade of Inspector and Superintendent of Central Excise & Customs w.e.f. 01.01.1996 instead of 21.04.2004. According to the Applicants, the issue raised in the instant O.A. has already been decided by the Hon'ble CAT, Hyderabad Bench in favour of the employees in several O.A.s filed by the similarly situated employees (Vide Annexure-A at Page No.33 of the O.A.), which has been upheld by the Hon'ble Telangana High Court and affirmed by the Hon'ble Supreme Court.

During the course of hearing this Hon'ble Tribunal has observed that as the issue has already been settled by the Supreme Court, there is no necessity of adjudicating the same again.

That being the position, the Hon'ble CAT has been pleased to disposed of the O.A. with a direction to the Respondents Authority to decide and examine the case of the Applicants in the light of the above mentioned Judgments and to pass a speaking Order within a period of three months from the date of receipt of this Order. If the Applicants are found eligible, the consequential benefits shall be granted to them.

I am submitting here with my Legal Fee Bill for conducting the case.

Your early payment is highly solicited.

With regards,

Rajib Hazarika

(Rajib Hazarika)

Addl.CGSC,CAT

Rajib Hazarika

Addl. Central Govt. Standing Counsel

Central Administrative Tribunal

Guwahati-781016

Enclosed :-

1. Copy of the O.A.No.255/2025
2. Certified copy of the Order dated 28.08.2025.
3. Legal Fee Bill 2 copies.

**CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH**

Original Application No. 040/00255/2025
&
Misc. Application No. 040/00167/2025

Date of order: This the 28th day of August 2025

HON'BLE MRS. HARVINDER OBEROI, JUDICIAL MEMBER

HON'BLE MR. M.L. SRIVASTAVA, ADMINISTRATIVE MEMBER



1. Md. Amdadul Islam
Aged about 53 years
Son of Late Abu Bakar Siddique
Superintendent in the Office of the Principal
Commissioner of Central Goods and Service
Tax, Guwahati,
GST Bhawan, Kedar Road , Machkhowa
District- Kamrup (Metro) Assam
Pin- 781001
Mobile No:- 8638454664
E-mail :- islamamdadul71@gmail.com



2. Shri Sabir Ahmed
Aged about 57 years
Son of Late Yusufur Rahman
Superintendent in the Office of the Commissioner
(Appeals), GST Bhawan ,
Kedar Road , Machkhowa ,
District- Kamrup (Metro), Assam
Pin- 781001.

3. Shri Joy Narayan Dev Mahanta
Aged about 54 years
Son of Late Dharma Kanta Dev Mahanta
Superintendent, Office of the Chief Commissioner,
GST and Customs
GST Bhawan, Kedar Road , Guwahati

**O.A. No./255/2025 &
M.A. No./167/2025**

Disrict- Kamrup (Metro), Pin -781001

4. Shri Satyen Bora
Aged about 56 years
Son of Late Nabin Chandra Kalita
Superintendent, Office of the Assistant Commissioner
CGST, Tinsukia Division (under Commissioner CGST
Dibrugarh)
Rangagora Road, Tinsukia, Pin-786125
5. Shri Hillal Kumar Brahma
Aged about 57 years
Son of Late Hari Bhusan Brahma
Superintendent, CGST Dhubri ,
PIN-783301
6. Shri Shiv Sankar Basumatary
Aged about 59 years
Son of Late Ganesh Chandra Basumatary
Superintendent, Office of the Principal Commissioner
Central Goods and Service Tax, Guwahati,
GST Bhawan Kedar Road , Machkhowa, District-
Kamrup (Metro) Assam, Pin- 781001
7. Shri Nabajyoti Mahanta
Aged about 59 years
Son of Late Ranjani kanta Mahanta
Superintendent, In the Office of the Assistant
Commissioner Central Goods and Service Tax,
Guwahati Division II, GST Bhawan ,
Kedar Road , Machkhowa, District- Kamrup (Metro)
Assam, Pin- 781001
8. Shri Pranjal Bardalai
Aged about 58 years
Son of Late Balindra Nath Bardalai
Superintendent, Office of the Chief Commissioner,
GST and Customs, GST Bhawan, Kedar Road,
Guwahati,
District- Kamrup (Metro) Assam,
Pin- 781001



9. Shri Gautam Kakoti
Aged about 54 years
Son of Late Pradeep Kakoty
Senior Intelligence Officer, Directorate of Revenue
Intelligence, Guwahati Zonal Unit, District- Kamrup
(Metro) Assam,
Pin- 781005.

10. Shri Mukut Kalita
Aged about 59 years
Son of Late Prabhat Chandra Kalita
Superintendent, Office of the Principal Commissioner,
CGST, Guwahati, GST Bhawan, Machkhowa,
District- Kamrup (Metro), Assam,
Pin -781001.



11. Shri Hauzel Daniel
Aged about 51 years
Son of Late H. Kamzagin
Superintendent, Presently on deputation as Additional
Assistant Director, DRI Guwahati Zonal Unit,
Guwahati, District- Kamrup (Metro),
Assam, Pin-781005.

12. Shri Manas Mukherjee
Aged about 57 years
Son of Late Kamakhya Charan Mukherjee,
Superintendent, Office of the Principal Commissioner,
CGST, Guwahati,
GST Bhawan, Machkhowa,
District-Kamrup(Metro), Assam,
Pin -781001.



13. Shri Kaushik Sengupta
Aged about 56 Years
Son of Late Kalyan Kumar Sengupta
Assistant Director
Office of the Directorate of Revenue
Intelligence, Guwahati Zonal Unit,
Mainaak Towers First floor, Christian

Basti, G.S. Road , Guwahati, PIN-781005
District- Kamrup (Metro), Assam,
Pin- 781005.

14. Shri Nani Gopal Dey
Aged about 56 years
Son of Late Krishna Mohan Dey
Assistant Commissioner, office of the Commissioner
Audit, CGST, Shillong
Pin-793001
15. Shri Rideep Hazarika
Aged about 57 years
Son of Late Gopal Chandra Hazarika
Superintendent Commissioner of Audit, CGST Shillong,
Pin- 793001
16. Shri Bharat Daimary
Aged about 57 years
Son of Late Sarbeswar Daimary
Retired (VRS) Superintendent,
Office of the Principal Commissioner of Central Goods and
Service Tax, Guwahati, GST Bhawan , Kedar Road ,
Machkhowa, District- Kamrup (Metro) Assam,
Pin- 781001
Permanent Resident of Village- Sarania
Tangabari, Post Office- Salbari,
District-Baksa, BTR, Assam, Pin- 781320
17. Shri Shireswar Hazoary
Aged about 60 years
Son of Late Bhaba kanta Hazoary
Retired Superintendent, Central Goods and Service Tax,
CGST Bhawan, Guwahati, Permanent Resident of
Village-Lurigaon, Post Office-Nartap (Sonapur)
District-Kamrup (Metro), Assam ,
Pin-782402
18. Shri Akhil Chandra Basak
Aged about 64 years
Son of Late Rabindranath Basak



Retired Superintendent , Office of the Assistant
Commissioner, CGST Bongaigaon Division
(Camp-Dhubri)
Permanent Resident of Ward No-2,
A.C Dasgupta Road, Dhubri, Assam
Pin-783301

19. Shri Agor Ali Mollah
Aged about 68 years
Son of Late Mofez Uddin Mollah
Retired Superintendent, Office of the Assistant
Commissioner , Central Excise Dhubri ,
Permanent Resident of Village-Char Bidyapara,
Post Office-Assam Match Company Road , Dhubri,
District-Dhubri, Assam, Pin -783323



20. Shri Abdul Kader Zilani
Aged about 72 years
Son of Late Osman Goni
Retired Superintendent of Customs Division Dhubri,
Permanent Resident of Ward No.XI(Eleven)
Idd-Gah-field,
Dhubri, Post Office-Dhubri , Assam
Pin-783301



21. Shri Hitesh Chandra Medhi
Aged about 60 years
Son of Late Kalindra Nath Medhi
Retired Superintendent, Office of the Commissioner
(Appeals), GST Bhawan Guwahati,
Permanent Resident of P. B Road, Suhagpur, Post office-
Rehabari , Guwahati, District-Kamrup (Metro) Assam,
Pin-781008
22. Shri Monoj Kumar Khakholar
Aged about 61 years
Son of Late Purna Nanda Khakholar
Retired GST Superintendent, CGST Dhubri,
Resident of Dolaigaon (Bakhrapara) near Bongaigaon
University, Ward No 14, Post Office-Bongaigaon , Pin-
783380

23. Shri Pradip Kumar Dey
Aged about 61 years
Son of Late Dhanesh Chandra Dey
Retired Superintendent, Office of the Principal
Commissioner, CGST Guwahati
Resident of Pragati Path, Bye lane-3
House No 40A, Post office - Odalbakra
Guwahati, Assam, Pin-781034
24. Shri Sankar Kumar Bhadra
Aged about 66 years
Son of late Digendra Chandra Bhadra
Retired Superintendent of CGST & Central Excise
Division, Dhubri ,
PIN-783301
25. Shri Basanta Kumar Brahma
Aged about 63 years
Son of Late Katimmal Brahma
Retired Superintendent , Office of the Principal
Commissioner, CGST Guwahati, Resident of House No.
12, Puberun Nagar, Satgaon, Guwahati, Assam, Pin-
781171.
26. Shri Abhijit Ghosh
Aged about 73 years
Son of Late Binod Chandra Ghose,
Retired Superintendent, Office of the Assistant
Commissioner, Central Excise and Service Taxes,
Dhubri Division, Dhubri, Pin-783301, Assam
Permanent Resident of Siddha Happyville (Flat No
FERN 1605), Rajarghat Chowmatha ,Bhatenda Post
office Rajarghat District- North 24 Paraganas West
Bengal - 700135
(Common Cause of action)

.....Applicants



-AND-

1. The Union of India
represented by the Secretary (Revenue)
to the Government of India,
Ministry of Finance, North Block,
New Delhi, PIN- 110011
2. The Secretary to the Government of
India, Ministry of Finance, Department
Of Expenditure, North Block,
New Delhi, PIN- 110001
3. The Chairman
Central Board of Indirect Taxes and
Customs, Department of Revenue
North Block, New Delhi, PIN- 110001
4. The Chief Commissioner
CGST, Central Excise & Customs,
Guwahati Zone, GST Bhawan,
Kedar Road Machkhowa,
Guwahati, Assam, PIN-781001



.....Respondents

Present:

For applicant (s) : Sri Adil Ahmed,
Ms. S. Das, Ms. R. Lakra

For respondents : Sri R. Hazarika, Addl. CGSC

ORDER (ORAL)

PER: MRS. HARVINDER OBEROI, MEMBER (J):

Sri A. Ahmed, learned counsel for the applicants
submits that he has filed **M.A. No. 167/2025** to move **OA.**

O.A. No./255/2025 &
M.A. No./167/2025

No. 255/2025 jointly in a single application under Rule 4(5)(a) of CAT (Procedure) Rules, 1987, since the issue involved in this case is identical one and seeking similar relief from the same respondents.

2. Keeping in view the above, **M.A. No. 167 of 2025** stands allowed.

3. Sri Adil Ahmed, learned counsel for the applicants submits that applicants 26 in number have filed the instant O.A. due to obstinance of the respondents.

4. Learned counsel submits that various Benches of this Tribunal have already dealt with the issue as raised by the applicants in the present O.A. and the same has been decided in favour of the employees. He further draws the Orders passed by the CAT, Hyderabad Bench in O.A. No. 21/1089/2019 & Batch and also the Order passed by the Hon'ble High Court of State of Telengana in Writ Petition No. 10490 of 2024 upholding the Order of the CAT, Hyderabad Bench.



He further submits that some of the Orders passed by the CAT, Hyderabad Bench have gone upto the Hon'ble Apex Court wherein the SLP (Civil) Diary No. (S) 59005/2024 preferred by the respondents was also dismissed vide Judgment and Order dated 28.02.2025. Therefore, respondents are very aware of all these proceedings. Yet applicants, who are eligible, being denied to them illegally. Applicants approached before the respondents by submitting their individual representations on different dates, more than a year has already gone by, and respondents are yet to react to the said representations. He submits that the issue of enhancement of pay scale corresponding to the post of Inspectors and Superintendents of the Central Excise and Customs Department w.e.f. 01.01.1996 is already settled.

5. Issue notice. Since Sri R. Hazarika, learned Addl. CGSC has appeared on behalf of the respondents hence, issuance of notice to them is dispensed with. Sri Hazarika, learned Addl. CGSC for the respondents does not deny the



factual position. He submits that the representations of the applicants are being look into by the competent authority.

6. Be that as it may, since the representations of the applicants are more than a year old and the issue has already been dealt with at length and also upheld by the Hon'ble Apex Court, we also would not like to take any divergent view. In view of the same, we direct the competent authority amongst the respondents to decide on the representations of the applicants and to pass a reasoned and speaking order. Needless to say in case the representation of the applicants find favour with the respondents, the applicant shall be eligible for grant of all consequential benefits in terms of the direction issued by the Hyderabad Bench of this Tribunal. This exercise shall be completed within a period of 3 months from the date of receipt of certified copy of this order.

7. Applicants are directed to serve copy of the O.A along with copy of this order to the Respondents within a week.



8. With the above directions, the O.A as well M.A stands disposed of with no order as to costs.



/PB/SS/



Sd/-

Mrs. Harvinder Oberoi
Hon'ble Member (J)

Sd/-

Mr. M.L. Srivastava
Hon'ble Member (A)

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Certified that this is a true copy of
the document/order as in the case
file (OA/RA/TA/CP/EP/MP/PT No-/20)
and that all the matter appearing
therein have been verily and faithfully
copied with no modifications

[Signature]
17/9/25
Dy Registrar / SO (J)
CAT Guwahati Bench

R. HAZARIKA

Addl. CGSC, CAT

Guwahati-781016

Mobile No. 6003676921

CHAMBER

NAKSHATRA APARTMENT

Jatiya Sahid Path, Beltola

Guwahati-781028

LEGAL FEE BILL (ADVANCE/ FINAL / INTERIM)

To,

The Chief Commissioner,
CGST, Central Excise & Customs,
Guwahati Zone, GST Bhawan
Guwahati - 781001.

O.A.No. 255 /2025

Md. Amdadul Islam & 25 Ors

-Vs-

Union of India & Ors

Date of Appearance : 28.08.2025

Date of Disposal : 28.08.2025

1.a) Counsel Hearing fee as per Clause VIII(I).....Rs.	
2. Hearing Fee (Effective hearing 1 day, Non-effective days).....Rs.	2250.00
@ Rs. 2250/-	
3a) Legal Fee for drafting of W/S as per Clause VIII(XIII).....Rs.	
b) Legal fee for drafting petition for vacating stay order/Misc. Petition as per Clause VIII(XII).....Rs.	
4. Legal fee as per Clause VIII(3).....Rs.	
5. Legal Fee as per Clause IX(1) for appearance out of Head Quarter.....Rs.	
6. Legal Fee as per Clause IX(2) for appearance out of Head Quarter.....Rs.	
7. Consultation & preparation of the case involving arduous work as per Clause XXX(4) 1 date @ Rs. 450/- per date.....Rs.	450.00
8. Fee on Written Opinion as per Clause VII(XI).....Rs.	
9. Clerkgage as per Clause X (10%) of Rs. 2700/- (clause 2+7).....Rs.	270.00
10. Cost of papers, Typing, Stamps, Certified copy as per Clause XI.....	
a) Typing.....Rs.	} 500.00
b) Photostat.....Rs.	
c) Stamps.....Rs.	
d) Certified Copy.....Rs.	
11. Misc. Incidental Expenses / Out of Pocket expenses as per Clause XI.....Rs.	
<hr/>	
Total.....Rs.	3470.00
Less Advance.....Rs.	
Grand Total.....Rs.	3470.00

(Rupees Three Thousand Four Hundred Seventy-) Only.

Certified that the amount claimed in this bill is in accordance with the Govt. of India, Ministry of Law, Justice and Company, Legal Affairs OM F.N. 26(1)/99-Judl. dated 24.09.99 and OM F.No.26(1)/2005-Judl. dated 31.01.2008 and 01.09.2011(02/2011) Judl. & OM No. 26(1)/2014/judl. Dated 01.10.2015.

Place : Guwahati.

Date : 05.09.2025

Rajib Hazarika

(Rajib Hazarika)

Addl. CGSC, CAT

BANK PARTICULARS :-

(1) ACCOUNT No. **78720100004560.**

(2) BANK OF BARODA, GANESHGURI BRANCH, DHRUBA MARKET CHARIALI, GUWAHATI-781006, (3) IFSC : BARB0(ZERO)VJGAGU, (4) PAN : AELPH 6928 M.

Rajib Hazarika

Addl. Central Govt. Standing Counsel
Central Administrative Tribunal
Guwahati-781016.

R. HAZARIKA

Addl. CGSC, CAT

Guwahati-781016

Mobile No.6003676921

CHAMBER

NAKSHATRA APARTMENT

Jatiya Sahid Path, Beltola

Guwahati-781028

LEGAL FEE BILL (ADVANCE/ FINAL / INTERIM)

To,

The Chief Commissioner,
CGST, Central Excise & Customs,
Guwahati Zone, GST Bhawan
Guwahati - 781001.

O.A.No.255 /2025

Md. Amdadul Islam & 25 Ors

-Vs-

Union of India & Ors

Date of Appearance : 28.08.2025

Date of Disposal : 28.08.2025

1.a) Counsel Hearing fee as per Clause VIII(I).....Rs.	
2. Hearing Fee (Effective hearing 1 days, Non-effective days).....Rs.	2250.00
@ Rs. 2250/-	
3a) Legal Fee for drafting of W/S as per Clause VIII(XIII) Rs.	
b) Legal fee for drafting petition for vacating stay order/Misc. Petition as per Clause VIII(XII)Rs.	
4. Legal fee as per Clause VIII(3)Rs.	
5. Legal Fee as per Clause IX(1) for appearance out of Head Quarter.....Rs.	
6. Legal Fee as per Clause IX(2) for appearance out of Head Quarter.....Rs.	
7. Consultation & preparation of the case involving arduous work as per Clause XXX(4). 1 date @ Rs. 450/- per date Rs.	450.00
8. Fee on Written Opinion as per Clause VI(XI).....Rs.	
9. Clerkgage as per Clause X (10%) of Rs. 2700/- (clause 2+7) Rs.	270.00
10. Cost of papers, Typing, Stamps, Certified copy as per Clause XI.....	
a) TypingRs.	} 500.00
b) PhotostatRs.	
c) Stamps.....Rs.	
d) Certified CopyRs.	
11. Misc. Incidental Expenses / Out of Pocket expenses as per Clause XI.....Rs.	
<hr/>	
TotalRs.	3470.00
Less Advance.....Rs.	
Grand Total.....Rs.	3470.00

(Rupees Three Thousand Four Hundred Seventy-) Only.

Certified that the amount claimed in this bill is in accordance with the Govt. of India, Ministry of Law, Justice and Company, Legal Affairs OM F.N. 26(1)/99-Judl.dated 24.09.99 and OM F.No.26(1)2005-Judl.dated 31.01.2008 and 01.09.2011(02/2011) Judl. & OM No. 26(1)/2014/judl. Dated 01.10.2015.

Place : Guwahati.

Date : 05.09.2025

BANK PARTICULARS :-

(1) **ACCOUNT No. 78720100004560.**

(2) **BANK OF BARODA, GANESHGURI BRANCH, DHRUBA MARKET CHARIALI, GUWAHATI-781006,** (3) **IFSC : BARB0(ZERO)VJGAGU,** (4) **PAN : AELPH 6928 M.**

Rajib Hazarika

(Rajib Hazarika)

Addl. CGSC, CAT

Rajib Hazarika

Addl. Central Govt. Standing Counsel
Central Administrative Tribunal
Guwahati-781016

By Email/Speed post

F. No. A-23011/44/2024-Ad.IIA(Part 2)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Kartavya Bhawan-1, New Delhi.
Dated-14th November, 2025.

To,

All CGST Zones/ All Customs Zones/ All Directorates.

Subject: Guidelines/ directions regarding processing/ calculation of arrear bills consequent upon implementation of the CAT/Court orders regarding enhanced pay scales for Inspectors and Superintendents from 01.01.1996, as per the Hon'ble CAT, Hyderabad judgement upheld by the Hon'ble High Court of Hyderabad and the Hon'ble Supreme Court of India - Reg.

Sir/Madam,

I am directed to refer to the DO letter dated 30.10.2025 (copy enclosed) received from the Principal Chief Comptroller of Accounts, CBIC regarding processing of arrear bills consequent upon the implementation of enhanced pay scales for Inspectors and Superintendents from 01.01.1996, as per the Hon'ble CAT, Hyderabad judgement upheld by the Hon'ble High Court of Hyderabad and the Hon'ble Supreme Court of India. The arrears are payable from 21.04.2004, with notional fixation from 01.01.1996.

2. In this regard, following directions/ guidelines to all the DDOs and field formations for processing of arrear bills is recommended-

- a. The due and drawn statement may be vetted by the current DDOs for the relevant period, ensuring reflection of all pay revisions due to MACP/NFSG or other reasons.
- b. Serving employees to provide an undertaking to refund any excess payment detected later.
- c. Retired employees to furnish an undertaking to refund any excess payment detected later given that payments are being made on a war-footing to meet court directions and timelines.
- d. All such payments to serving employees should be subjected to post-audit to ensure there are no over-payments before the officer's retirement.

3. It is, therefore, requested to follow the above guidelines while implementing the Board's decision for granting enhanced pay scale notionally to 01.01.1996 and actually w.e.f. 21.04.2004 to the Superintendents/Inspectors of CBIC. It is also requested to bring the above

Mand
14/11/25

P.T.O.

procedure/guideline to the notice of all concerned DDOs so as to comply with the court orders expeditiously.

4. This issues with the approval of the Competent Authority.

Yours faithfully,

Encl. As above.

Manish
14/11/25
(Manish Chhabria)
Under Secretary to the Govt. of India
Tel No: 011-23094209

Copy to : Pr. Chief Controller of Accounts w.r.t. DO letter dated 30/10/2025.