

**BEFORE THE UTTARAKHAND PUBLIC SERVICES TRIBUNAL  
AT DEHRADUN**

Judgment reserved on 21.09.2021.

Judgment delivered on 01.10.2021.

Present: Hon'ble Mr. Justice U.C.Dhyani

----- Chairman

Hon'ble Mr. Rajeev Gupta

-----Vice Chairman (A)

**CLAIM PETITION NO. 62/DB/2020**

1. Surya Prakash Singh aged about 26 years s/o Sh. Jai Prakash Singh.
2. Gopal Binwal aged about 38 years, s/o Sh. L.D.Binwal.
3. Komal Prasad Upreti, aged about 38 years s/o Late Kripal Dutt Upreti.
4. Sanjay Kumar, aged about 37 years, s/o Late Dharamveer Singh.
5. Mohd. Naiam, aged about 34 years, s/o Mohd. Saeed.
6. Yogendra Kumar, aged about 27 years, s/o Sh. Ashok Kumar.
7. Khushbu Verman, aged about 27 years, d/o Baleshwar Singh.
8. Babita, aged about 34 years, w/o Devashish Chatterjee.
9. Rashmi, aged about 27 years d/o Ramesh Kumar Bharti.
10. Kiran, aged about 28 years, d/o Hukum Singh.

(All are at presently working and posted as Assistant Accountant in Directorate, Treasury, Pension and Entitlement, Uttarakhand, Dehradun).

.....Petitioners

**vs.**

1. State of Uttarakhand through Secretary, Finance, Govt. of Uttarakhand, Secretariat, Subhash Road, Dehradun.
2. Director, Directorate, Treasury, Pension and Entitlement, Uttarakhand, 23 Laxmi Road, Dehradun, Uttarakhand.

.....Respondents.

Present: Sri L.K.Maithani, Advocate for the Petitioners.

Sri V.P.Devrani, A.P.O., for the Respondents.

**JUDGMENT**

**DATED: OCTOBER 01, 2021**

**Per: Sri Rajeev Gupta, Vice Chairman (A)**

By means of the present claim petition, the petitioners seek the following reliefs:

- (i) *To quash the impugned order dated 03.06.2020 declaring the same null and void in the eyes of law.*
- (ii) *To issue an order or direction to the respondents to sanction the benefits of upgraded pay scale Rs. 9300-34800 grade pay Rs. 4600'- with all consequential benefits to the petitioners since the date of their appointment on the post of Assistant Accountant as have been granted and sanctioned to the similarly situated Assistant Accountants of State Treasury vide G.O. dated 15.02.2019 and G.O. dated 22.02.2019.*
- (iii) *To issue an order or direction to the respondent to pay the amount of arrears of pay with interest at the rate of 8.5% per annum.*
- (iv) *To issue any other order or direction which this Court may deem fit and proper in the circumstances of the case in favour of the petitioners.*
- (v) *To award the cost of petition.*

2. Brief facts, according to the claim petition, are as follows:

The petitioners are working and posted on the post of Assistant Accountant, in the Directorate, Treasury, Pension and Entitlement, Uttarakhand, Dehradun. In the year 2015, a notification/advertisement was issued by the 'Uttarakhand Subordinate Services Selection Commission' for recruitment to the vacant posts of Assistant Accountants, pay scale Rs. 5200-20,200/- grade pay of Rs. 2800/- in the District Treasuries and Directorate of the State. All the required qualification of the post of Assistant Accountant for both District Treasuries of State and Directorate were same. On the recommendation of Commission, respondent no. 2 appointed and posted petitioners on the post of Assistant Accountant in the pay scale Rs. 5200-20200 grade pay of Rs. 2800/- in Directorate. After completing probation period successfully, *vide* order dated 29.01.2019 of respondent no. 2, the petitioners were confirmed on the post.

For Group B and C employees of Treasuries, the Uttaranchal Treasury Subordinate Cadre Rules, 2003 (hereinafter referred to as the

Rules of 2003) were framed which were further amended in the years 2008, 2010, 2013 and 2015. *Vide* G.O. no. 383 dated 17.10.2011, the cadre structure of State Treasury and Directorate were reorganized and in the cadre structure of Directorate, the office of Directorate Treasury, Camp Office Haldwani, Cyber Treasury and Pay & Accounts Office, New Delhi were included, for which 12 posts of Assistant Accountants and 08 posts of Accountants were created. As per Rules of 2003, as amended in 2015, the educational qualification, age, recruitment process, source of appointment and pay scale for the post of Assistant Accountant of both the wings *i.e.* District Treasury of State and Directorate Treasury are same.

Uttarakhand Treasury Staff Association filed a W.P. (S/S) No. 497 of 2010, in the name of Uttarakhand Treasury Staff Association vs. State of Uttarakhand and others before Hon'ble High Court of Uttarkhand in respect of claim of parity of salary with their counterparts, working in Secretariat of the State. The said W.P. was decided by the Hon'ble High Court *vide* judgment dated 08.03.2013 in favour of the Association. On the basis of this judgment and subsequent contempt petition filed by the Uttarakhand Treasuries Staff Association and dismissal of Special Appeal filed by the respondents before the Division Bench of Hon'ble High Court and further dismissal of their SLP by Hon'ble Supreme Court, the respondents gave the same pay scales to the Treasuries' employees as were given to the Secretariat's Accounts Staff *vide* G.Os. dated 15.02.2019 and 22.02.2019.

The service condition of both the wings *i.e.* State Treasury and Directorate Treasury are governed by the Rules of 2003 as amended in 2015. The nature and duties of the petitioners are not only the same but also superior than the Assistant Accountants of District Treasuries of the State. The works of District Treasury are monitored by Directorate Treasury and they cannot get less salary and pay scale than the employees of the State Treasury. But *vide* G.Os. dated 15.02.2019 and 22.02.2019, the respondents sanctioned benefits of upgraded pay scale to the Assistant

Accountants of State Treasuries and left the petitioners without any reasons, while the petitioners performed the same works and duties.

In the Rules of 2003, as amended in 2015, the pay scale of Assistant Accountant of both State Treasury and Directorate are same, but due to arbitrary, discriminatory and *malafide* action of the respondents, petitioners have got less salary than their counterparts and similarly situated persons, which is not permissible in the eyes of law. In the Directorate, there are 11 Assistant Accountants appointed through direct recruitment in 2015-16, out of which one is posted in Pay and Accounts Office, New Delhi. It is submitted that *vide* letter no. 7053 dated 08.03.2019 of respondent no. 2, the same benefit of upgraded/ amended pay scales has been sanctioned to the Assistant Accountant posted at the office of New Delhi. Hence, the petitioners are also legally entitled for the same benefits.

Aggrieved by the arbitrary, discriminatory and illegal action of the respondents, petitioners made representations to the respondents on 25.09.2019 and 28.11.2019. The respondent no. 2 *vide* his letter dated 02.07.2019 and again on 22.07.2019 sought directions from Govt. whether G.Os. dated 15.02.2019 and 22.02.2019 will be applicable to the Assistant Accountants/Accountants posted in the Directorate or not. When no heed was paid to the representation of the petitioners, they filed a Claim Petition no. 06/DB/2020 before this Tribunal. This Tribunal disposed of the claim petition at the admission stage with a direction to respondent no. 1 to decide the pending representations of the petitioners by a reasoned and speaking order.

Respondent no. 1 *vide* impugned order dated 03.06.2020 rejected the representation of the petitioners and denied to grant the same benefit to the Accountants/Assistant Accountants (Petitioners) of Head Office as granted *vide* G.O. dated 15.02.2019 and 22.02.2019 to the Accountants/Assistant Accountants of the State Treasury. The respondent no. 1 rejected the claim of the petitioners on the ground that the

appointing authority of Assistant Accountants and Accountants of the State Treasuries are District Magistrates of concerned Districts while *vide* Uttarakhand Treasury, Pension & Entitlement Subordinate Cadre Service (Amendment) Rules, 2015, the Director, Treasury, Pension and Entitlement, Uttarakhand has been made the appointing authority of Assistant Accountants and Accountants posted in Directorate, due to which the cadre structure of Treasuries has been divided into two levels- the District level and Directorate level. As such after division of the cadre structure, now there is no provision of transfer/posting of Assistant Accountants and Accountants of Directorate on promotion outside the Headquarters at District level. The petitioners are not the members of Uttarakhand Treasury Staff Association and have been substantively appointed on the post of Assistant Accountant in the year 2016 and the appointing authority of the petitioners is Director, Treasury, Pension & Entitlement and all the petitioners are posted at Headquarters and separated from district level cadre. The respondent no. 1 also mentioned in this order, that the State Govt. has notified the Uttarakhand Government Department Subordinate Account Cadre (Non-Gazetted) Service Rules, 2019 (hereinafter called as the 'Rules of 2019'), which have overriding effect on the Rules of 2003 and amendment Rules, 2013 and 2015.

On the basis of different appointing authority and cadre, the claim of the petitioners for grade pay of Rs.4600 as given to Assistant Accountants of Treasuries cannot be denied. The Uttarakhand Subordinate Service Selection Commission in 2015 selected the Assistant Accountants not only of Directorate but also of District Treasuries for which all qualification and pay scale was same, exam was same. On the basis of the merit, the petitioners were allocated to the Directorate. The duties of Assistant Accountants of the directorate have much higher responsibility than those of the Assistant Accountants of State Treasuries. Hence, the Assistant Accountants of Directorate cannot get less salary than the Assistant Accountants of State Treasuries. The petitioners and Assistant

Accountants of State Treasuries have been selected and appointed under the provisions of the same Rules on same post, having similar duties and same pay scale. Hence, *vide* artificial classification, the respondents cannot deprive the petitioners from the benefit of upgradation of pay scale-grade pay.

*Vide* G.Os. dated 15.02.2019 and 22.02.2019, the actual benefits of pay scale of Rs. 9300-34800 grade pay Rs. 4600/- were granted to Assistant Accountants of the State Treasuries since 31.05.2013. As the petitioners were appointed on the post of Assistant Accountant in the Directorate in the year 2016, hence they are entitled for the pay scale of Rs. 9300-34800 grade pay of Rs. 4600/- since the date of their appointment on the post. It is important to mention here that *vide* office order no. 955 dated 13.06.2019, the respondent no. 2 upgraded the pay of Assistant Accountants/Accountants working in Directorate since the date of promulgation of Service Rules (Amendment) 2015 and thereafter sent the matter for approval/instruction to the respondent no. 1. The respondent no. 1 *vide* his order no.458 dated 30.12.2019 directed the respondent no. 2 to cancel the order dated 13.06.2019. Thereafter, respondent no. 2 cancelled the order dated 13.06.2019. The direction of respondent no. 1 to respondent no. 2 for cancelling the order dated 13.06.2019 is wrong and illegal. In 2015, no new Rules were framed for Assistant Accountants and Accountants of the Directorate and only amendments were made in the Rules 3, 4, 5, 8 and Schedule 'A' of Rules of 2003. Thus after the amendment of 2015, only the cadre structures of Directorate and District Treasuries are separated, but no changes/differences are made in the employees of both the cadres. After amendment, the pay scale of the Assistant Accountants of both cadre was same. Therefore, upgradation of pay of the Assistant Accountants of District Treasuries has only created the anomaly in pay between the employees of same posts of same department, which is *per-se* illegal.

The Directorate Treasury and State (District) Treasuries are not different departments but are units of the same department. Under the financial rules, for the same posts having same duties of different units of department, different pay scales cannot be permissible. Thus discrimination in pay of the posts of two units having the same duties and liabilities is against policy/rules of same pay for same work and thus violative of the fundamental rights of the petitioners.

As per the impugned order, the benefits of upgradation of pay have been sanctioned *vide* G.Os. dated 15.02.2019 and 22.02.2019 only to the Assistant Accountants and Accountants of District Treasuries. However, as per knowledge of the petitioners, the benefits of upgraded pay has also been given to the Assistant Accountant posted at Treasury Delhi, which comes under the Directorate. Thus denial of the upgraded pay to the petitioners is wrong and illegal.

Hence this claim petition.

3. Respondent no. 2 by way of filing C.A./W.S has opposed the claim petition stating that the Govt. *vide* its order dated 03.06.2020 has disposed of the representations of the petitioners in compliance of this Tribunal's judgment dated 08.01.2020. This order of the Govt. states that after the amendment of 2015, the Collectors of the concerned districts remained the appointing authority of Assistant Accountants and Accountants posted in the State Treasuries but the Director, Treasury, Pension and Entitlement, Uttarakhand became the appointing authority of the Assistant Accountants and Accountants posted in the Directorate and accordingly the structure of the subordinate cadre was *divided* in two parts. Because of this division, there is no provision of transfer/posting of Accountants and other persons appointed on higher posts in the headquarters to the various districts of the State. This order also clarifies that the petitioners are not members of the Treasuries Association and that their substantive appointment is of the year 2016 on the post of Assistant Accountants and their appointing authority is Director, Treasury, Pension and Entitlement and all the

petitioners are appointed/ posted in the headquarters which is different from the structure of State/District Treasuries. This order also mentions about the Rules of 2019 having been notified on 12.06.2019 which have overriding effect. Accordingly, representation of the petitioners has been disposed of and their demand has been rejected.

Counter Affidavit also clarifies that the G.Os. dated 15.02.2019 and 22.02.2019 were only about upgrading the pay of the regularly appointed Assistant Accountants and Accountants in the Treasuries of the State and not for any other cadre in compliance of the order of the Hon'ble High Court.

Uttarakhand Subordinate Staff Selection Commission had issued an advertisement on 29.10.2015 for 190 posts of Assistant Accountants which had 12 posts of the Directorate under sub-code 2.1 of code-2 and 178 posts for District Treasuries under sub-code-2.2. The sub-codes were different for the two types of posts. Subsequently, appointment letters had been issued by the Director to the Assistant Accountants of the Directorate and by the Collectors of respective districts to the Assistant Accountants of the Treasuries. Directorate and the Treasuries of the State are different establishments.

4. R.A. filed by the petitioners asserts that on the basis of different cadre and appointing authority, the petitioners could not be disentitled from the benefit, granted to Assistant Accountants/Accountants of District Treasuries. The services of Assistant Accountants/Accountants of both the cadres, Directorate or State Treasuries are governed by the same provisions of the same Rules of 2003 as amended time to time. The educational qualification, recruitment process, promotional channel and promotional posts and pay scale of all the posts of both cadres are same and identical. The work and nature of duties of the Assistant Accountants/Accountants of the Directorate are not only the same but are also of higher responsibilities. The Assistant Accountants/ Accountants of Directorate also scrutinize the work of State Treasuries. Therefore,

petitioners cannot get less salary than Assistant Accountants/Accountants of State Treasuries. In the C.A., the respondents have admitted the fact that *vide* notification dated 29.10.2015, the applications were invited to the post of Assistant Accountants of both the cadres, the Directorate and District Treasuries. In the notification, the posts of Assistant Accountant for both the cadres were mentioned in the same group 'C' and in the same pay scale Rs. 5200-20200 grade pay of Rs. 2800/-. Thus now the respondents cannot differentiate in the pay scales of both the cadres. R.A. further states that the benefit of I.P.A.O. allowances was equally sanctioned for the employees of both the cadres, but later on after upgradation of pay of Assistant Accountant/Accountant of State Treasuries, their I.P.A.O. allowances were merged in the grade pay of Rs. 4600/-, while in the case of Assistant Accountant/Accountant of Directorate, the same was taken away without any reasons. It further states that the benefit of upgraded pay scale grade pay of Rs. 4600/- has been granted by the respondents to Sh. Arjun Singh, the Assistant Accountant working in Pay & Accounts Office, New Delhi who is the employee of the Directorate cadre. Sh. Arjun Singh is junior to the most of petitioners in the cadre of Assistant Accountants in the Directorate. It is settled law that a senior person cannot be placed at a lower pay scale/salary than his junior. Thus on this count also, the petitioners are entitled for the upgraded pay scale grade pay of Rs. 4600/- since the dates of their appointments.

5. We have heard learned Counsel for the parties and perused the record.

6. It is also relevant to reproduce the following extract of our judgment and order dated 28.09.2021 passed in Claim Petition No. 29/DB/2020, K.C. Sharma vs. State of Uttarakhand & others, wherein a demand was made for upgradation of the pay of Accounts staff of Rural Development Department, demanding parity with the Accounts Staff of the Treasuries:

“10. The Assistant Accountants and Accountants of the treasuries have been given higher pay scales in compliance of the order dated 08.03.2013 of the Hon’ble High Court of Uttarakhand in writ petition no. 497/2010. This writ petition was filed by the Uttarakhand Treasury Staff Association against State of Uttarakhand claiming parity with the pay scales of the Accounts staff of the State Secretariat.

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Paras 3 & 4 of the order of Hon’ble High Court in the above writ petition are reproduced hereunder:

*“3. A fact has been stated at the bar by the petitioner before this Court which has not been denied by the State counsel that now Accountant/Assistant Accountant of Treasury Department in Uttar Pradesh are getting the same salary along with the arrears, as are being given to the Accountant/Assistant Accountant working in State Secretariat.*

*4. Since this was not being done in the State of Uttarakhand, the writ petition was filed before this Court. A fact has come up in the rejoinder affidavit that since April, 2001 members of the association are getting the same salary as are being given to the Accountant/Assistant Accountant of the Secretariat of State of Uttarakhand. Deputy Advocate General for the State agreed that there is now a parity between the employees of the Treasury Department and the employees of the Secretariat of the State of Uttarakhand and now they are getting same salary. However, the question only remains about the arrears. Since the counterparts in Uttar Pradesh are getting the same since 1.1.1986, the petitioners are also liable to get the same benefits.”*

11. Although the R.A. filed in the above writ petition is not before us but it appears that correct facts were not placed before the Hon’ble High Court. There was parity in the salary between employees of the treasury department and the employees of the Secretariat of the State of Uttarakhand from April, 2001 till December, 2005 only and from 01.01.2006, higher pay scales were given to the accounts staff of the State Secretariat. So, there was disparity again from 01.01.2006 onwards.

12. In view of the position as stated in para 4 of the order, the Hon’ble High Court confined its order to the grant of arrears to the treasury employees prior to April 2001 only *i.e.* arrears since 09.11.2000 till March 2001 were to be given by the State of Uttarakhand and arrears prior to 09.11.2000 were to be given by the State of U.P. There was no order by the Hon’ble High Court of Uttarakhand for maintaining parity between the pay of the treasury employees and Secretariat employees for the period after December 2005.

13. It was incumbent on the State Govt. to place correct facts before the Hon'ble High Court either before passing of the above order or soon thereafter. However, it was not done. In compliance of these orders of Hon'ble High Court, the Govt. issued G.O. dated 18.11.2013 increasing the pay scales of the Assistant Accountants and Accountants of the treasuries w.e.f. 01.01.1986 and for arrears upto March 2001 to be paid by the States of U.P. and Uttarakhand as ordered by the Hon'ble High Court. Subsequently a Contempt petition was filed in 2016 in the Hon'ble High Court of Uttarakhand alleging non-compliance of its order dated 08.03.2013.

14. The State Govt. filed Special Appeal No. 68/2018 against the judgment and order dated 08.03.2013 before the Division Bench of the Hon'ble High Court of Uttarakhand along with application for condonation of delay. The Hon'ble High Court declined to condone the delay of 1771 days in filing the Special Appeal and dismissed the Special Appeal *vide* its judgment and order dated 10.08.2018. Against this order, the State Govt. filed SLP before the Hon'ble Supreme Court, which was also dismissed by the Hon'ble Supreme Court stating that the conduct of the petitioners as reflected in the impugned order does not entitle them to be heard on merits before this Court. The Hon'ble Apex Court did not express any view on the merits of the dispute.

15. Eventually, to avoid contempt of Hon'ble High Court's order, the State Govt. issued Govt. Orders dated 15.02.2019 and 22.02.2019 further upgrading the pay scales of Assistant Accountants and Accountants of the treasuries w.e.f. 01.01.2006 and further dates as had been done for the Accounts staff of the Secretariat.

16. It is notable that there was no express direction in the Hon'ble High Court's order dated 08.03.2013 to upgrade the pay scales of the treasury employees w.e.f. 01.01.2006 onwards. The State Govt. had opposed the grant of parity in its Counter Affidavit filed before the Hon'ble High Court. After R.A., the State Govt. should have placed correct facts before the Hon'ble High Court or filed the Special Appeal soon after the order of the Hon'ble High Court. Thus, we observe that the State was forced to give higher pay-scales w.e.f. 01.01.2006 onwards to the treasury employees at par with the Secretariat employees without their being any order for the same on the basis of wrong picture presented before the Hon'ble High Court and further, the State Govt. did not take timely action to get its mistake corrected.

17. ....

18. ....

19. ....

20. So far as the parity with treasuries' employees from 01.01.2006 is concerned, we observe that before the Rules of 2019, the petitioner's department (Rural Development Department) and the treasuries have been governed by different Service Rules. We also observe that there is no order of the Hon'ble High Court to grant parity to the treasury employees with the Secretariat employees from 01.01.2006 onwards but it is on the basis of not placing the entire facts before the Hon'ble High Court and further laxity on the part of the Govt. that Govt. has been compelled to grant them parity. This has been a mistake on the part of the Govt. and the Tribunal should not and cannot extend this mistake of the Govt. to any other department.

21. We also observe that, had the above mistake not been committed by the Govt., the pay scales of the accounts staff of the treasuries and the petitioner's department would have continued to remain the same after April, 2001. The Rules of 2019 have placed them under the same Rules with equal pay scales. Therefore, it is necessary that now the parity in the pay scales of the accounts staff of the petitioner's department and the treasuries is brought about from 12.06.2019 onwards, when the Rules of 2019 have been notified. This can be done either by suitably enhancing pay scales mentioned in these Rules or by subsuming the erstwhile enhanced pay scales of the treasury employees in their Assured Career Progression/Modified Assured Career Progression or in any other manner, which the Government may deem fit after hearing the affected parties. The respondents are directed to ensure the same within a period of six months from the date of presentation of certified copy of this order."

7. It is clear from the above extract of our judgment and order dated 28.09.2021, passed in Claim Petition No. 29/DB/2020 that the State Govt. was forced to give higher pay scales w.e.f. 01.01.2006 onwards to the Treasuries' accounts employees at par with Secretariat accounts Employees due to its own mistake and the Tribunal should not and cannot extend this mistake of the Govt. to any other department. However, in the present claim petition, we observe that the petitioners are of the same department as the Treasuries and were governed by the same Rules of 2003 as amended from time to time. The last amendment in these rules

was made in 2015 which provided that the appointing authority of the Assistant Accountants and Accountants of the Treasuries would be the concerned Collector of the district and appointing authority of the Assistant Accountants and Accountants of the Directorate will be the Director, Treasury, Pension and Entitlement. However, for the superior posts of Assistant/Deputy Treasury Officer, the appointing authority is Director, Treasury, Pension and Entitlements for both the Treasuries and Directorate. According to these Rules, to the post of Assistant Treasury Officer, Accountants of both the Directorate and Treasuries are promoted in the ratio of 4% and 96%. The pay scales of Assistant Accountants and Accountants of both the Treasuries and Directorate are the same according to these Rules. The advertisement dated 29.10.2015 issued for the posts of Assistant Accountants had the same Code 2 for both posts for the Directorate and for the Treasuries. However, sub-codes were different being 2.1 and 2.2 respectively, as mentioned in the Counter Affidavit of the respondent no. 2. The grounds taken by the respondent no.1 while disposing of the representations and rejecting the demand of the petitioners in the impugned order (Annexure: A1) are mainly that as the appointing authority of the Assistant Accountants and Accountants of the Treasuries is Collector and the appointing authority for the Assistant Accountants and Accountants of the Directorate is Director, Treasury, Pension & Entitlements, therefore, the structure of the Treasury subordinate cadre was *divided* in two levels-district and headquarters. This order further states that on further promotions, there is no provision of transfer/posting of the headquarters' staff in the districts of the State and they are separate from the State/District Treasury structure. It is also stated in this order that the petitioner's do not remain the members of the Uttarakhand Treasury Staff Association and that further, the Rules of 2019 have been notified with overriding effect for personnel working in the accounts cadre of Govt. Departments of Uttarakhand. Therefore, there is no occasion and justification for providing the benefit of G.Os.

dated 15.02.2019 and 22.02.2019 to the Assistant Accountants/ Accountants in the headquarters.

8. During arguments, learned Counsel for the petitioners presented copy of the letter no. 7053 dated 08.03.2019 of the Directorate, Treasuries, Pension & Entitlement, addressed to (1) all Chief/ Senior/Treasury Officers, Uttarakhand (2) Chief Treasury Officer, Cyber Treasury, Dehradun and (3) Finance Officer, Pay & Accounts office, New Delhi asking them to ensure compliance of provisions of G.Os. dated 15.02.2019 and 22.02.2019. It is notable that the Cyber Treasury and Pay & Accounts Office, New Delhi are in the cadre structure of the Directorate and the appointing authority of the Assistant Accountants and Accountants of these offices is the Director, Treasury, Pension & Entitlement. Still *vide* this letter dated 08.03.2019 they along with Treasury officers of the State were asked to ensure compliance of the provisions of the G.Os. dated 15.02.2019 and 22.02.2019. Learned Counsel for the petitioners also produced copy of the office order No. 955 dated 13.06.2019 of the Director by which the upgraded pay scales were given to the Assistant Accountants/Accountants working in the Directorate. However, this order of the Director was subsequently cancelled on the instructions of the respondent no. 1. Learned Counsel for the petitioners also produced copy of the office order No.6255 dated 29.01.2019 *vide* which 11 Assistant Accountants (the petitioners and one Sri Arjun Singh) have been confirmed by the Director, Treasury, Pension & Entitlement w.e.f. 28.01.2019. It was argued by learned Counsel for the petitioners that Sri Arjun Singh was selected along with the petitioners and he is posted in Pay & Accounts Office, New Delhi. Learned Counsel for the petitioners also produced the pay fixation letter of Sri Arjun Singh dated 25.03.2019 which shows that his pay has been upgraded in compliance of the provisions of the G.Os. dated 15.02.2019 and 22.02.2019. It has also been argued that Sri Arjun Singh is junior to most of the petitioners and petitioners, who have been appointed with him in the same selection process and are working under the Directorate like

him, cannot be given lesser pay. Learned A.P.O. in his counter arguments has stated that the higher pay of Sri Arjun Singh has been wrongly fixed and it needs to be corrected.

9. We observe from the above, that the respondents have tried to create a vague distinction between the Assistant Accountants/Accountants working in the Treasuries and in the Directorate. The appointing authority being different is not a sufficient cause for treating them as two different groups. Technically, the appointing authority of Assistant Accountants/Accountants posted in each District Treasury is different being the Collector of that District, but they have been treated as one group only. Prior to the Rules of 2019, they were covered by the same Service Rules prescribing same pay scales for them. The same pay scales were stated for them in the advertisement issued by the Uttarakhand Subordinate Services Selection Commission and the petitioners and their counterparts selected for the District Treasuries were selected through the same selection process. Giving upgraded pay scales to the Assistant Accountants/Accountants of the District Treasuries and depriving the Assistant Accountants/Accountants posted in the Directorate from the same is unequal treatment to equals and against the principles of natural justice. Moreover, one Assistant Accountant, Sri Arjun Singh posted in Pay & Accounts Office, New Delhi whose appointing authority is Director, Treasury, Pension & Entitlement has been given upgraded pay scale in compliance of the provisions of G.Os. dated 15.02.2019 and 22.02.2019. Petitioners' case is exactly similar to his case and, therefore, they deserve the same benefit on the principles of equality.

10. Though, to upgrade pay scales of the Assistant Accountants/Accountants of the Treasuries was compulsion of the Govt. based on its own mistake, which should not be extended to other departments, petitioners still deserve to be treated on an equal footing with the Assistant Accountants/Accountants recruited along with them for the

Treasuries and cannot be discriminated on the basis of a vague distinction. Moreover, even this vague distinction has not been maintained by the respondents themselves in issuing letter No. 7053 dated 08.03.2019 to Cyber Treasury and Pay & Accounts Office, New Delhi in addition to all district treasuries asking them to ensure compliance of the provisions of G.Os. dated 15.02.2019 and 22.02.2019 and further in the case of upgradation of pay of Sri Arjun Singh as stated above. On the one hand, the respondents are treating petitioners as a different group on the ground that their appointing authority is Director, Treasury, Pension & Entitlements, while on the other hand, they are directing the Cyber Treasury and Pay & Accounts Office, New Delhi to ensure compliance of provisions of G.Os. dated 15.02.2019 and 22.02.2019 ignoring the fact that these offices are in the cadre structure of the Directorate and the appointing authority of the Assistant Accountants and Accountants posted in these offices is Director, Treasury, Pension & Entitlement. The pay of Sri Arjun Singh, selected alongwith the petitioners in the cadre structure of the Directorate has been accordingly upgraded, while the petitioners are being denied this benefit. We therefore, quash the impugned order dated 03.06.2020 (Annexure: A1) and direct the respondents to grant upgraded pay scale Rs.9300-34800, grade pay of Rs. 4600/- to the petitioners since the date of their appointment on the post of Assistant Accountant as has been granted to the similarly situated Assistant Accountants of State/District Treasuries. The petitioners are not entitled to any other reliefs in the circumstances of the case.

11. The claim petition is, accordingly, disposed of.

**(RAJEEV GUPTA)**  
VICE CHAIRMAN (A)

**(JUSTICE U.C.DHYANI)**  
CHAIRMAN

*DATE: OCTOBER 01, 2021.*  
*DEHRADUN*  
KNP