

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

Present: Hon'ble Mr. Rajendra Singh

.....Acting Chairman

Hon'ble Mr. A.S. Rawat

.....Vice Chairman (A)

CLAIM PETITION NO. 07/DB/2026

Bhuwan Chandra Pandey, aged about 63 years, S/o late Shri Trilochan Chandra Pandey, R/o 1/13 A, Ashirvad Enclave, Chakrata Road, Ballupur, Dehradun, Uttarakhand.

.....Petitioner

versus

1. State of Uttarakhand through Secretary, Public Works Department, Subhash Road, Dehradun, Uttarakhand.
2. Chief Engineer and Head of Department, Admin. Class (B), PWD, Dehradun, Uttarakhand.
3. Finance Controller Office, Chief Engineer (Head of Department), Public Works Department, Dehradun, Uttarakhand.

..... Respondents

Present: Sri M.C. Pant & Sri Abhishek Pant, Advocates,
 for the Petitioner
 Sri V.P. Devrani, A.P.O., for the Respondents

Judgement

Dated: 24th September, 2026

By means of present claim petition, the petitioner seeks following reliefs:

“(i) Pass an order or direction to the respondents for the quashing of the Office Order No. 942/439 vyk-sa/2025 dated 10.07.2025 (Annexure No.1), vide which the Respondents have arbitrarily and mechanically rejected the representation of the Petitioner for the refund/release of the recovered amount of ₹25,31,872/- from his pensionary benefits after calling the entire records from the Respondents or to mould the relief appropriately by safeguarding the interest of the Petitioner keeping in view the facts highlighted in the body of the Petition;

(ii) Pass an order or direction directing the Respondents to refund/release the entire recovered amount of ₹25,31,872/- to the Petitioner forthwith, along with interest at such rate as this Hon'ble Court may deem fit from the date of recovery till the date of actual payment or to mould the relief appropriately by safeguarding the interest of the Petitioner keeping in view the facts highlighted in the body of the Petition;.

(iii) Pass any other order or direction which this Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the case in favour of the petitioner/claimant.

(iv) To award the cost of petition.”

2. Brief facts, giving rise to present claim petition, are as follows:

2.1. Petitioner was initially appointed on 01.03.1983 as Junior Engineer under the Uttar Pradesh Awas Evam Vikas Parishad, Ghaziabad, which was under the administrative control of the Respondent Department. Thereafter, on 18.03.1991, the Petitioner was regularized and relieved from UPAEVP and posted as Junior Engineer (Civil), Construction Division-II, in the Public Works Department. On 01.03.1997, the Petitioner's pay scale was duly fixed under the Time-Scale Pay Scheme by the Finance Controller after recommendation of the Screening Committee constituted under the Rules. Thereafter on 01.03.2002, the Petitioner was granted an additional increment, again after due verification of eligibility and with the approval by the competent authority.

2.2. By the Office Memorandum dated 18.12.2010 of Chief Engineer (GC), PWD, Pauri, the Petitioner has been allowed/approved the second level upgradation in grade pay of Rs. 6600.00 with effect from 01.01.2006 on completion of 20 years of service.

2.3. Thereafter, on 25.08.2011, the Petitioner was granted revised ACP benefits under Office Memorandum dated 03.06.2011, fixing his salary at 31,960/- while posted as Additional Assistant Engineer, giving effect w.e.f. 01.09.2008. The Petitioner was found eligible for Grade Pay of ₹7600 on completion of 26 years of service. The Petitioner retired on 30.06.2021 from the post of Assistant Engineer, PWD Haridwar. The Petitioner's pension case was forwarded to the Accounts and Budget Section, PWD Dehradun, for routine verification. The Finance Controller raised an objection that the pay fixation fixed on 19.03.1991, on the date of fresh appointment of the employee in the Public Works Department, was found to be correct, but in subsequent years, viz., first promotional pay scale allowed under time scale pay scale on 01.03.1997 after 14 years of service, one additional increment allowed under selection grade on 01.03.2002 after 19 years of service and benefits allowed as 3rd ACP from 01.03.2009 after 26 years of service, were found to be not in accordance with the existing and available Government Orders. Therefore, a revised case was requested by the Finance Controller be necessary to be sent to the office for scrutiny/examination.

2.4. The Petitioner made a representation dated 04.09.2021 to the Superintending Engineer, Civil, PWD Haridwar and the Executive Engineer, Primary Division Haridwar stating therein that his service book, complete in all respects, was duly forwarded to the office of the respondents on 21.03.2021 by the Executive Engineer, Primary Division, Haridwar for processing the pension papers

2.5. The Service Book of the Petitioner was resent on 21.09.2021 stating that the pay fixation from 19.03.1991 to 31.12.2015 has been made for rectification of alleged errors and that only upon verification and confirmation by the receiving office, the 7th Pay fixation, release of the withheld increment from 01.07.2018, and the final pay fixation will be carried out and thereafter the pension case will be sent for approval. A certificate

dated 12.10.2021 was issued by the finance controller stating therein that upon scrutiny and examination of previous pay fixations, as per the provisions/guidelines contained in Government Order dated 17.04.2015 and Government Order dated 09.03.2019, the date of regular appointment of the employee in the department from 19.03.1991 to 31.12.2015 (in the light of the recommendations of the Sixth Pay Commission) have been examined, according to which the said employee was paid basic pay of Rs. 23930 Grade Pay on 31.12.2015 Rs. 6600 i.e. total salary of Rs. 30530 is admissible, which was found to be correctly determined under the rules existing at that time.

2.6. The Finance Controller vide Letter dated 13.10.2021, thereafter transmitted the petitioner's Service Book along with the required certificate to the Executive Engineer, Provincial Division, PWD, Haridwar. The petitioner's online pension form was prepared and forwarded for approval to the Director, Treasury, Pension and Entitlement, Dehradun. The Director, Treasury, Pension and Entitlement, Dehradun vide its approval dated 16.05.2022 thereafter sanctioned the pension and gratuity of the petitioner, while ordering recovery of an amount of 25,31,872/- from the sanctioned pension and gratuity on the ground of alleged excess payment of salary during service. The Petitioner pursuant to such recovery made a representation dated 15.05.2022 stating therein that by letter dated 16.03.2022, directions were issued for recovery of ₹25,31,872/- from his gratuity, pension and rationalization benefits on the ground of alleged excess salary payment. In consequence thereof, the Treasury, Dehradun has recovered the said amount from the petitioner's post-retirement dues. Thereafter, vide letter dated 01.06.2022, the Chief Engineer and HOD, PWD Dehradun informing of the Petitioner's representation dated 15.05.2022 and the recovery from his pension requested Executive Engineer, Provincial Division, PWD Haridwar to take appropriate action in the representation of the Petitioner. But so far, no action or considerations were taken up by the respondents.

2.7. Petitioner again made a representation to the Respondents dated 03.06.2022 pursuant to the letter dated 01.06.2022 for taking up the consideration against the recovery made from his pension and gratuity without providing him with any information or an opportunity of making his case before the authorities. Petitioner therefore, filed a claim petition before the Public Services Tribunal in CP No. 77/DB/2022.

2.8. The Tribunal passed an order dated 06.07.2022 disposing the petition and directing the Respondents to decide the representation of the petitioner dated 15.05.2022 after giving an opportunity of personal hearing to the petitioner by a reasoned and speaking order in accordance with law. Petitioner thereafter, pursuant to the order of the Tribunal dated 06.07.2022 made multiple representations to the Respondents to comply with the Order but the Respondents despite the directions and the time period given to them by the Court failed to take any appropriate action to address the grievances of the Petitioner.

2.9. The Petitioner filed an Execution Petition i.e., Ex No.11/DB/2023 arising out of CP No.77/DB/2022 for the enforcement of order dated 06.07.2022. The Tribunal taking note of the same by disposing the said execution petition issued directions to the Respondents to comply with the order dated 06.07. The Petitioner thereafter, filed a Contempt Petition No. C-07/DB/2025, Bhuwan Chandra Pandey vs. Sh. Pankaj Pandey, Secretary, P.W.D., State of Uttarakhand & Anr. The respondents sent to the erstwhile state of U.P. office for the clarification on the part that whether the services rendered by the Petitioner in UPAVP will be considered in the category of Engineering Service for the calculation of benefits of Time Scale/ACP/MACP thereof. And that in furtherance, that the representation of the Petitioner shall be decided by appropriate authority and that the compliance of order dated 06.07.2022 is under process.

3. The claim petition has been contested on behalf of the respondents. C.A. has been filed by the Chief Engineer, Level-1 (Establishment), Office of Engineer-in-Chief, PWD, Uttarakhand, Dehradun, denying the material averments contained in the claim petition. Relevant documents have been filed by the respondents. Counter affidavit has been filed mainly stating that the petitioner was initially appointed as Junior Engineer (Civil) in the pay scale of Rs. 300-8-370-EB-10-440-EB-12-500 on 01.03.1983 in Uttar Pradesh Awas Evam Vikas Parishad (UPAVP) which is an autonomous/ statutory body distinct from Govt. Public Works Department Engineering Service Cadre. The services rendered by the petitioner in UPAVP from 01.03.1983 till 18.03.1991 were never part of the State PWD Engineering Service, nor governed by the recruitment rules applicable to the Public Works Department of the erstwhile State of U.P.

3.1. After being selected through UPPSC, the petitioner got the fresh appointment on a regular/ substantive post of Junior Engineer (Civil) in the Public Works Department, Government of U.P. on 19.03.1991 which is the date of his substantive/ regular appointment for counting the benefit of promotional pay scale under time scale, ACP & MACP. The services rendered prior to this in the autonomous body of UPAVP cannot be counted for the purpose of pension as such services are not admissible/ eligible qualifying services for pension. The petitioner on attaining the age of superannuation i.e. 60 years got retired from the post of A.E on 30.06.2021 from the PWD Department of Uttarakhand. Before retirement, the service book of the petitioner was sent to the Finance Officer of the PWD department according to the relevant provision of GO dated 17.04.2015 for verification of the pay fixation order granted to the petitioner. The finance controller vide its letter dated 25.08.21 raised certain objections that the petitioner was erroneously granted the benefit of 1st Time-scale as promotional pay scale after completing 14 years of services on 01.03.1997, Benefit of one additional increment after completing 19 years of service on 01.03.2002 & the benefit of 3rd ACP on 01.03.2009 by

wrongly after counting his UPAVP rendered service from (01.03.1983) whereas he should have been granted the said benefit from the date of regularization of services w.e.f 19.03.1991. While the pay fixation as on 19.03.1991 was correct, subsequent financial upgradations granted on 01.03.1997, 01.03.2002 and 01.03.2009 were not in accordance with existing Government Orders & Financial Rules.

3.2. In response to the objection raised by the Finance Controller of the department the E.E, PWD Haridwar vide his letter dated 21.09.2021 again sent the service book of the petitioner to the Finance Controller for re-verification/ examination based on the petitioner's regular /substantive appointment date in the department i.e. 19.03.1991. After re-verification, the Finance Controller approved the Pension & gratuity of the petitioner based on his regular /substantive date of appointment & sent the Pension papers online to the Director, Treasury and Pension, U.K Dehradun for sanction of the Pension & its part of gratuity as per rule & law. Director, Treasury and Pension, U.K Dehradun vide its order dated 16.03.2022 found that an over / excess amount of Rs. 25,31,872/- has been paid erroneously to the petitioner from public exchequer which the petitioner was not legally entitled for and the said amount is liable to be adjusted/ recovered from the retiral dues i.e. gratuity payable to the petitioner.

3.3. Against the adjustment/ recovery order dated 16.03.2022 the petitioner submitted representation in response of which E.E Provincial Division, PWD, Devpura Haridwar vide its letter dated 01.06.2022 informed the petitioner why the department had adjusted the over/ excess amount from the retiral dues of the petitioner. Aggrieved by the letter dated 01.06.2022 the petitioner filed a claim petition bearing no. 77/DB/2022 titled Bhuwan Chandra Pandey vs. State of Uttarakhand and others before the Tribunal & the Tribunal passed a judgment order dated 06.07.2022 the operative portion of which is reproduced below :-

“4. The claim petition is, accordingly, disposed of at the admission stage by directing Respondent No. 2 to decide the pending representation of the petitioner dated 15.05.2022 (Annexure: A-11), after giving an opportunity of personal hearing to the petitioner, by a reasoned and speaking order, in accordance with law, at an earliest possible, and without unreasonable delay, on presentation of certified copy of this order along with copy of the representation.”

3.4. In compliance with the above mentioned judgment direction / order dated 06.07.2022 passed by the Hon'ble Tribunal, the petitioner was granted an opportunity of personal hearing and his representations were duly considered as per rule & law and the matter was also referred to the Finance Department, Government of Uttarakhand, for expert opinion regarding admissibility of counting UPAVP service for Time-Scale /ACP/MACP benefits. Feeling aggrieved once again the petitioner filed the Execution Petition with bearing Ex no. 11/DB/2023 titled Bhuwan Chandra Pandey vs State of Uttarakhand and others before the Hon'ble Tribunal. The Hon'ble Tribunal passed the judgment direction / order dated 18.07.2023 the operative portion of which is reproduced below :-

“5. Considering the facts of the case, this Tribunal directs the official respondent(s) concerned to comply with the order dated 06.07.2022, passed by this Tribunal in Claim Petition No. 77/DB/2022, Bhuwan Chandra Pandey vs. State & others, if the same has not been complied with so far, without further loss of time, failing which the concerned respondent(s) may be liable to face appropriate action under the relevant law governing the field.”

3.5. In compliance with the Tribunal's order dated 18.07.2023 passed in Execution Case No. 11/2023, the matter along with the Finance Controller's opinion was sent by the Head of Department, PWD Dehradun vide its letter dated 19.09.2023 to the Secretary, PWD, Uttarakhand Government for necessary directions/instructions. In response, required information was sought by the Government vide its (letter dated 20.11.2023), and the same was provided by the Head of

Department, PWD Dehradun (letter dated 15.12.2023). Vide Government Order dated 23.06.2025, it was informed that:

(i) As per advice of the Finance Department, Uttarakhand Government, the services under the control of the Housing and Development Council do not appear to be part of the Engineering Services in PWD Department.

(ii) The matter is also not covered under Section 74 of the State Reorganization Act.

Therefore, the petitioner's representation was directed to be disposed of as per rules.

3.6. Accordingly, the Head of Department, PWD Dehradun vide its office memorandum dated 10.07.2025, disposed of the petitioner's representations dated 15.05.2022, 18.11.2022 and 02.12.2022. It was informed that after considering all relevant facts and Government directions, the recovery of Rs 25,31,872.00 from the petitioner is lawful and in accordance with rules, and therefore the amount cannot be refunded. Aggrieved by the order dated 10.07.2025 the petitioner filed the contempt petition no. C-07/2025 titled Bhuwan Chandra Pandey vs State of Uttarakhand and others before the Hon'ble Tribunal the Hon'ble Tribunal passed the judgment order dated 11.07.2025 the operative portion of which is reproduced below :-

“4. The claim petition is, accordingly, disposed of at the admission stage by directing Respondent No.2 to decide the pending representation of the petitioner dated 15.05.2022 (Annexure: A-11), after giving an opportunity of personal hearing to the petitioner, by a reasoned and speaking order, in accordance with law, at an earliest possible and without unreasonable delay, on presentation of certified copy of this order along with copy of representation.”

3.7. On the basis of the said clarification and after considering all representations of the petitioner, the department passed a reasoned and speaking order dated 10.07.2025, holding that the

recovery of Rs 25,31,872/- is legal and in accordance with rules & G.O. relevant to it. Thus, the respondents have fully complied with the directions of the Hon'ble Tribunal dated 06.07.2022 and 18.07.2023 by deciding the petitioner's representations in accordance with the relevant provisions of rules & law.

3.8. It is denied that the grant of Second ACP with Grade Pay Rs 6600 was validly admissible. The benefit was granted based on erroneous inclusion of ineligible ad hoc service period of UPAVP from 01.03.1983. So far as the question of the ACP G.O. dated 09.02.2010 is concerned in this context it is clarified that the said G.O. has been cancelled vide G.O. dated 08.03.2011 by which it has been provided that the substantive / regular services rendered by the employee should be counted for the benefit of ACP. The erroneous benefit of 2nd ACP was granted to the petitioner by counting the ad-hoc service of the petitioner rendered in UPAVP w.e.f. 01.03.1983. Hence, he was not legally entitled to get benefit of 2nd ACP by counting the ad-hoc service in PWD department.

3.9. The representation submitted earlier by the petitioner, along with the Government Order dated 06.04.1991 regarding the consideration of continuous service rendered in other engineering departments for the purpose of granting time-scale pay was reconsidered. In light of the said Government Order, the matter was re-examined and placed before the Finance Controller in the Office of the Engineer-in-Chief and Head of Department, Public Works Department, Dehradun. During this process, the Finance Controller noted in the departmental records that the relevant Government Order concerning the Engineering Department of the Uttar Pradesh Housing and Development Council should be obtained. However, despite correspondence at various administrative levels, the Government Order clarifying whether the Engineering Department of the Uttar Pradesh Housing and Development Council is to be treated as an engineering department could not

be obtained at that time. Subsequently, Government Letter dated 23.06.2025 clarified that the services under the control of the Housing Development Council do not appear to be, or are not confirmed as, part of the Engineering Service Department, and the matter is also not covered under Section 74 of the State Reorganization Act.

3.10. After the petitioner filed Execution Case No. 11/DB/2023 in connection with the judgment dated 06.07.2022 passed in claim Petition No. 77/DB/2022, a copy of the Tribunal's order dated 18.07.2023 was submitted by the petitioner along with a representation. Subsequently, the Engineer-in-Chief and Head of Department, Public Works Department (PWD), Dehradun, through letter no. 1283/439 dated 19.09.2023, forwarded the matter to the Secretary, PWD, Government of Uttarakhand, seeking directions. In response, the Government letter dated 23.06.2025 conveyed that the Finance Department of the Government of Uttarakhand had advised that the council services under the control of the Housing Development Council neither appear to be part of the Engineering Service Department nor does the matter fall under Section 74 of the State Reorganization Act. Accordingly, based on these directions, the Office Memorandum dated 10.07.2025 issued by the Head of Department, PWD, Dehradun, disposed of the representations dated 15.05.2022, 10.11.2022, 02.12.2022, 10.11.2022, 28.07.2023, 11.12.2023, 20.03.2024, and 28.06.2025.

3.11. The recovery ordered is the consequence of rectification of an erroneous pay fixation discovered during the scrutiny of pension papers prior to final authorization of retiral benefits. The excess payment was made due to incorrect counting of the petitioner's past service rendered in the Uttar Pradesh Awas Evam Vikas Parishad (UPAVP), which is an autonomous statutory body and not part of the State Engineering Service cadre of the Public Works Department. It is a settled principle of service jurisprudence that no employee can claim a vested /right

over a benefit granted contrary to statutory rules or Government Orders, and the State is legally entitled to rectify such financial irregularities.

4. Rejoinder affidavit has been filed by learned Counsel for the petitioner reiterating the facts contained in the claim petition and denying the material averments contained in the counter affidavit.

5. We have heard the learned Counsel for the petitioner & learned A.P.O. and perused the documents placed before the Tribunal.

6. The learned counsel for the petitioner argued that the petitioner was appointed as Junior engineer on 01/03/1983 under Uttar Pradesh Awas EVAM Vikas Parishad (UPAEVP), an autonomous body under the administrative control of the respondents department. He has been granted promotional pay scale under time scale, ACP and MACP by counting the service rendered in UPAEVP. At no point during his service any objection on his drawing excess pay due to these promotional scales has been pointed out by the audit. He never misrepresented the facts to lead the wrong fixation of the pay from time to time as well as the grant of the financial benefits. It is the fault of the department to grant him promotion from time to time wrongly and giving financial benefits also. So respondents cannot recover the excess amount paid to him from his retiral dues in view of the law settled by the Hon'ble Apex Court in **State of Punjab vs. Rafiq Masih, (2015) 4 SCC 334**. In view of the facts of the case and the judgement of the Hon'ble Apex Court, the impugned order of the respondents dated 10/7/2025 is liable to be quashed and the claim petition is liable to be allowed.

7. Learned APO argued that the petitioner has been wrongly given promotional pay scale under time scale, ACP & MACP by counting the service rendered in Autonomous body, Uttar

Pradesh Awas Vikas Evam Parishad prior to his regularization in PWD, Uttarakhand. This anomaly in giving him the inadmissible monetary benefits was noticed at the time of verification of his service for the pension. The recovery ordered dated 10/7/2025 for Rs 25,31,872/- against the petitioner is as per Rule 81, Financial Rules, Volume-V-Section-Chapter XIII Audit Objections that any unauthorized payment to the Government Servant is disallowed. Learned A.P.O. further argued that the last pay of the petitioner has been refixed as per the rules. So, the claim petition filed by the petitioner is liable to be dismissed.

8. Based on the arguments of the parties and the documents filed in the Tribunal, we find that the petitioner has been given benefit of the service rendered by him in Autonomous Body of UPAEVP prior to his joining Public Works Department for promotional pay scale under time scale, ACP and MACP. The petitioner has not been alleged to have misrepresented facts to get the benefits. The monetary benefits have been given due to mistake of the respondent department. The excess amount paid to petitioner cannot be recovered as per the law laid down by the Hon'ble Apex Court in **State of Punjab vs. Rafiq Masih, (2015) 4 SCC 334**. Based on the decision rendered by Hon'ble Apex Court in Syed Abdul Qadir vs. State of Bihar, (2009) 3 SCC 475 and hosts of other decisions, which were cited therein including B.J. Akkara vs. Union of India, (2006) 11 SCC 709, the Hon'ble Apex Court concluded thus:

"18. It is not possible to postulate all situations of hardship, which would govern employees on the issue of recovery, where payments have mistakenly been made by the employer, in excess of their entitlement. Be that as it may, based on the decisions referred to herein above, we may, as a ready reference, summarise the following few situations, wherein recoveries by the employers, would be impermissible in law:

- (i) *Recovery from employees belonging to Class-III and Class-IV service (or Group 'C' and Group 'D' service).*
- (ii) *Recovery from retired employees, or employees who are due to retire within one year, of the order of recovery.*
- (iii) *Recovery from employees, when the excess payment has been made for a period in excess of five years, before the order of recovery is issued.*
- (iv) *Recovery in cases where an employee has wrongfully been required to discharge duties of a higher post, and has been paid accordingly, even though he should have rightfully been required to work against an inferior post.*
- (v) *In any other case, where the Court arrives at the conclusion, that recovery if made from the employee, would be iniquitous or harsh or arbitrary to such an extent, as would far outweigh the equitable balance of the employer's right to recover."*

[Emphasis supplied]

9. Reference may also be had to the decisions rendered by the Hon'ble Apex Court on 02.05.2022 in Civil Appeal No. 7115 of 2010, Thomas Daniel vs. State of Kerala & others, & in Civil Appeal No. 13407/2014 with Civil Appeal No. 13409 of 2015, B.Radhakrishnan vs. State of Tamil Nadu on 17.11.2015, decision rendered by Hon'ble Uttarakhand High Court on 12.04.2018 in WPSS No. 1346 of 2016, Smt. Sara Vincent vs. State of Uttarakhand and others, and decision rendered by Hon'ble Madras High Court on 019.06.2019 in WP(MD) No. 23541/2015 and M.P. (MD) No. 1 of 2015, M.Janki vs. The District Treasury Officer and another. It was held that the recovery of the excess amount is restrained in equity while the Court exercises judicial discretion to relieve the employee from hardship that will be caused if such a recovery is implemented and this view has been taken more particularly in respect of employees of lower rungs.

10. There is, however, no embargo on the respondents' department against correct fixation of pay after retirement, as per the decision rendered by Hon'ble High Court of Judicature at Allahabad on 17.12.2018 in Writ-A No. 26639/2018, Smt. Hasina

Begum vs. Purvanchal Vidyut Vitran Nigam Ltd, Prayagraj and 02 others [Citation-2018: AHC:204373].

11. Hon'ble Supreme Court, in the decision in Civil Appeal No.1985 of 2022, the State of Maharashtra and another vs. Madhukar Antu Patil and another on 21.03.2022, has observed that re-fixation of pay scale can be done for pension but there shall not be any recovery of the amount already paid to the retired employees.

In view of the above the impugned order dated 10.07.2025 is liable to be quashed to the extent of the recovery of Rs 25,31,872/- and the petitioner is entitled to get refund of amount of Rs. 25,31,872/- recovered from the retirement dues of the petitioner. The claim petition is liable to be allowed.

ORDER

The claim petition is allowed. The impugned order dated 10.07.2025 is quashed to the extent of recovery of Rs. 25,31,872 /- and the respondents are directed to refund the amount of Rs 25,31,872/- to petitioner within 3 months of receiving the certified copy of the judgment of the Tribunal. No order as to cost.

(RAJENDRA SINGH)
ACTING CHAIRMAN

(ARUN SINGH RAWAT)
VICE CHAIRMAN (A)

DATE: 24TH SEPTEMBER, 2026
DEHRADUN

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