



Govt. of India  
Ministry of Finance  
O/o Principal Chief Controller of Accounts  
Central Board of Indirect Taxes & Customs  
Coordination, Expenditure Section  
1<sup>st</sup> Floor, AGCR Building, I.P. Estate, New Delhi-110002  
E-Mail: expdr-coord@gov.in, PH: 011-23702282

F. No. Coord./Expdr./Circular- Instruction/Vol.I/2021-22/73

Dated: 12/07/2022


**CIRCULAR**

**Subject :- Extension of benefit in respect of non-petitioners/similarly placed officers with respect to order of Hon'ble Madras High Court order dated 06.09.2010 in W.P. No. 13225/2010 -reg.**

Please find enclosed herewith Letter No. Legal Cell/NFG/OAs/Indo/2022-23/230 dated 07.07.2022 issued by this office in pursuance of Letter No. A-23011/62/2016-Ad.IIA dated 27.06.2022 issued by M/o Finance, DoE, CBIC, New Delhi on the subject cited above.

All Zonal Heads of CBIC are therefore requested to bring the contents of the Letter dated 27.06.2022 to the notice of all PAOs under their administrative control.

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

  
(Madhu Rawat)  
Sr. Accounts Officer

Encl: As Above

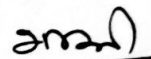
To:

1. All Zonal Heads (NZ/WZ/SZ/EZ)
2. All PAOs, CBIC
3. IT Section (for uploading on website)

Copy for information to:-

1. Sr. PS to Pr. CCA (CBIC)
2. PS to CCA (CBIC)
3. PS to DCA(HQ), CBIC

Pl. upload on ARPIT



12/07/2022

AAO(86)

GST/F/137  
12/07/2022

**O/o the Pr. Chief Controller of Accounts  
Central Board of Indirect Taxes & Customs  
AGCR Building, New Delhi.**

**Dated : 07.07.2022**

File No Legal Cell/NFG/OAs/Indo/2022-23/230

To,

Ms Madhu Rawat,  
Sr. Accounts Officer,  
Coordination Expenditure,  
O/o the Pr CCA, CBIC,  
New Delhi

Sub : Extension of benefit in respect of non-petitioners/similarly placed officers with respect to order of Hon'ble Madras High Court order dated 06.09.2010 in W.P. No 13225/2010 – reg.

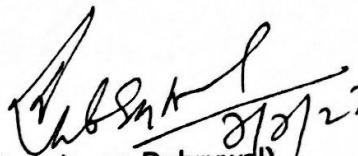
Madam,

I am directed to refer to the subject captioned above and to forward herewith a copy of letter No A-23011/62/2016-Ad.IIA dated 27.06.2022, received from the Under Secretary (Ad. IIA), Department of Revenue, CBIC, North Block, New Delhi. The same may be circulated to all Zonal Deputy Controllers of Accounts and Pay & Accounts Offices under the jurisdiction of O/o the Pr Chief Controller of Accounts, CBIC, New Delhi for information and necessary action at their end.

This issues with the approval of Competent Authority.

Encl : As above

Yours faithfully,

  
(Lakshman Dubruwal)

Sr. Accounts Officer (Legal Cell)

AAO (CND) 18/7

F. No. A-23011/ 62 /2016-Ad.IIA  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Central Board of Indirect Taxes and Customs

North Block, New Delhi,  
 Dated the 27th June, 2022.

To,

The Principal Chief Controller of Accounts,  
 Central Board of Indirect Taxes and Customs  
 AGCR Building,  
 New Delhi

**Subject: Extension of benefit in respect of non-petitioners/similarly placed officers with respect to order of Hon'ble Madras High Court order dated 06.09.2010 in W.P. No 13225/2010 – reg.**

Sir,

Please refer to your letter F No Legal/Cell/NFG OAs Indo/2022-23/212 dated 26.05.2022 & Legal/1(27)/Bhopal/2022-23/208 dated 18.05.2022 on above cited subject matter.

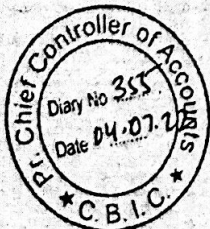
2. The matter regarding extension of benefit of M. Subramaniam judgment to other similarly situated officers was earlier consulted with Department of Expenditure. Department of Expenditure advised to implement the court orders which are similar to M. Subramaniam judgment. Accordingly, this Department has been implementing court orders in respect of those petitioners who get court orders similar to M. Subramaniam case, without referring the matter to Department of Expenditure on each occasion.

3. Apart from above, recently, a proposal has been referred to Department of Expenditure for their advice on, whether the benefit of M. Subramaniam case can be granted to similar placed non-petitioners or otherwise. The matter is under active consideration of Department of Expenditure and the final outcome of the proposal is awaited. The final decision in the matter will be communicated in due course. However, till such time, the earlier advice of Department of Expenditure for implementation of court orders similar to M. Subramaniam judgment, still holds good.

Yours faithfully,

(Avneesh Pratap Singh)

Under Secretary to the Government of India  
 Tel No 011-23095528



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 05/07/22

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 04.07.22