

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

... Petitioners

Versus

Union of India and Ors.

..... Respondents

PAPER BOOK

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(ADVOCATE FOR THE PETITIONERS : MUDIT GUPTA)

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PROFORMA FOR FIRST LISTING

SECTION_____

The case pertains to (Please tick/check the correct box):

 Central Act: (Title) NA Section: NA Central Rule: (Title) NA Rule No(s) NA State Act: (Title) NA Section: NA State Rule: (Title) NA Rule No(s) NA Impugned Interim Order: (Date) NA Impugned Final Order/Decree: (Date) NA High Court: (Name) NA Names of Judges: NA Tribunal/Authority:(Name) NA

1. Nature of matter: Civil Criminal
 National Coordiantion Committee of Pensioners

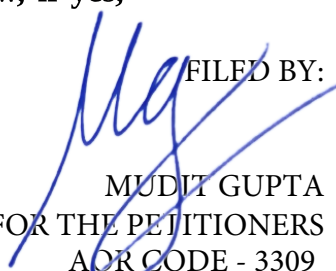
2. (a) Petitioner/appellant No. 1: Associations & Ors.
 (b) e-mail ID: muditg88@gmail.com
 (c) Mobile phone number: 99106 87976

3. (a) Respondent No. 1: Union of India & Ors
 (b) e-mail ID: Not available
 (c) Mobile phone number: Mob: Not available

-2-

4. (a) Main category classification: 43 Service Law
 (b) Sub classification: 4304 Retiral benefits, pension
N.A.
5. Not to be listed before: _____
6. (a) Similar disposed of matter with citation, if any, & case details: No similar disposed of matter
 (b) Similar pending matter with case details: No similar petition is pending
7. Criminal Matters:
- (a) Whether accused/convict has surrendered: Yes No
 (b) FIR No. NA Date: NA
 (c) Police Station: NA
 (d) Sentence Awarded: NA
 (e) Period of sentence undergone including period of detention/custody undergone NA
(f) Whether any earlier case between the same parties is filed NA
(g) Particulars of the FIR and Case NA
(h) Whether any bail application was preferred earlier and decision thereupon NA
8. Land Acquisition Matters: NA
 (a) Date of Section 4 notification: _____
 (b) Date of Section 6 notification NA
 (c) Date of Section 17 notification NA
9. Tax Matters: State the tax effect: NA
10. Special Category (first petitioner/appellant only):
 Senior Citizen > 65 years SC/ST Woman/Child Disabled
 Legal aid case In custody
11. Vehicle Number (in case of Motor Accident Claim matters):
12. **Whether there was / is litigation on the same point of law, if yes, details thereof** NA

FILED BY:


 MUDIT GUPTA
 ADVOCATE FOR THE PETITIONERS
 AOR CODE - 3309
 Mob : 99106 87976
 Email : muditg88@gmail.com
 Add : 501, NILGIRI APARTMENTS
 9, BARAKHAMBA ROAD,
 NEW DELHI-110001

DATED: 15.10.2025
 PLACE: NEW DELHI

SYNOPSIS

The Petitioners, a coalition of various Pensioners' Associations from across the country, are filing the present petition under Article 32 of the Constitution of India, seeking the issuance of an appropriate writ, order, and/or direction declaring the "*Validation of the Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India*", as introduced in Part IV of the Finance Act, 2025, to be *ultra vires* and unconstitutional.

The impugned provision has been enacted with the singular objective of nullifying and overriding binding judicial pronouncements, including the judgment dated 20.03.2024 passed by the Hon'ble High Court of Delhi in W.P. (C) No. 6002/2016, which was subsequently affirmed by this Hon'ble Court vide order dated 04.10.2024 in *SLP (Civil) No. 29124 of 2024*, titled *Union of India and Ors. v. All India S-30 Pensioners Association and Ors.* The legislative intent to nullify this specific judgment is explicitly stated in the preamble to Part IV of the Finance Act, 2025, which reads:-

"AND WHEREAS the judgment of the Supreme Court in SLP (Civil) No. 29124 of 2024 in the case of Union of India and Ors. v. All India S-30 Pensioners Association and Ors. has obliterated such distinction and proceeded on the premise that the Government lacks authority for providing for such distinction of the Central Government pensioners based on their date of retirement; AND WHEREAS it has become necessary to deal with the interpretation of the Courts and to address the issue relating

to pensioners of the Central Government, and expedient to retain the relevance of having such distinction by a validation legislation, dealing with the pension rules and instructions issued from time to time in this regard...”

In *D.S. Nakara & Ors. v. Union of India* [(1983) 2 SCR 165], the Constitution Bench of this Hon'ble Court authoritatively held that Article 14 prohibits arbitrary class legislation and mandates that pensioners, being one class, cannot be subjected to differential treatment except on the basis of a rational and intelligible differentia having a nexus with the object sought to be achieved. This principle was reaffirmed in *Union of India v. SPS Vains* [(2008) 9 SCC 125], where it was held that there can be no disparity in the payment of pension to officers of the same rank, irrespective of whether they retired before or after the revision of pay scales. The position was reiterated by this Hon'ble Court yet again in *All Manipur Pensioners Association v. State of Manipur* [(2020) 14 SCC 625], where it was categorically held that parity must be maintained amongst all pensioners and that the State cannot create an artificial distinction based on the date of implementation of a government order. These binding pronouncements, read together, make it abundantly clear that the law is now well-settled: pensioners form a single homogeneous class, and any attempt to classify them on the basis of retirement date is unconstitutional and violative of Articles 14 and 16 of the Constitution.

Furthermore, Section 150 of the Act, through a *non-obstante* clause, retrospectively confers upon the Government the authority to classify pensioners, stating:

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“Notwithstanding anything contrary contained in any judgment, decree or order of any court, tribunal or authority and notwithstanding anything contained in the pension rules,— (a) it is hereby clarified that the Central Government has the authority and shall always be deemed to have had the authority, to classify its pensioners, and may create or maintain distinction amongst pensioners as deemed expedient for implementing the recommendations of the Central Pay Commissions under this Part:”

It is submitted that the impugned legislation is a colourable piece of legislation and an impermissible legislative override of final judicial determinations. It seeks to dilute the binding law declared by this Hon'ble Court in *D.S. Nakara & Ors. v. Union of India* (1983) 2 SCR 165, *Union of India v. SPS Vains* (2008) 9 SCC 125, and *All Manipur Pensioners Association v. State of Manipur & Ors.* (2020) 14 SCC 625, wherein it was unequivocally held that parity is to be maintained amongst all pensioners and that any artificial classification based on retirement date is violative of Article 14 of the Constitution.

The impugned Act, by reintroducing such a classification, now permits the Government to draw an artificial and impermissible distinction between pensioners, thereby undermining the finality of judicial decisions and violating the principles of equality and non-discrimination enshrined under Article 14 of the Constitution. By retrospectively applying from June 1, 1972, the Act extinguishes vested pensionary rights, which are a recognized measure of socio-economic security and

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a deferred portion of wages. This action places a “Damocles’ sword” over millions of pensioners, creating perpetual financial insecurity and violating their right to life with dignity under Article 21.

The Petitioners represent retired employees from diverse Union Government departments who are directly affected by this legislation. The impugned provisions threaten to unsettle numerous judicial outcomes already decided in favour of various pensioner associations and will compel them to endlessly relitigate what has already been conclusively adjudicated.

The Petitioners submit that the present petition is maintainable as it demonstrates a clear and imminent threat to their fundamental rights. The Hon’ble Supreme Court has consistently held that a petitioner is not required to wait for an actual violation to occur before seeking judicial remedy; the existence of a credible threat is sufficient to invoke the Court’s writ jurisdiction. The impugned legislation, by its very enactment, creates such a threat, hanging like a ‘Damocles’ sword’ over millions of pensioners and casting grave uncertainty over their vested entitlements.

It is submitted that such a legislative manoeuvre, which fails to cure any legal defect but merely overrules a judgment and a settled position of law, is an unconstitutional exercise of power that strikes at the foundation of the rule of law and separation of powers.

LIST OF DATES

Date	Particulars
17.12.1982	<p>The Hon'ble Supreme Court, in its landmark judgment in <i>D.S. Nakara & Ors. v. Union of India</i> [(1983) 1 SCC 305], authoritatively settled the law on equality in matters of pension under Article 14 of the Constitution. The Constitution Bench held that Article 14 prohibits arbitrary class legislation and mandates that pensioners, being one homogeneous class, cannot be subjected to differential treatment except on the basis of a rational and intelligible differentia having a nexus with the object sought to be achieved.</p> <p>In a well-reasoned judgment delivered by Justice D.A. Desai, the Hon'ble Court held that classification of pensioners based on the date of retirement was discriminatory and violative of Article 14. The Court made the following significant observations:</p> <ul style="list-style-type: none"> • Pensioners form a homogeneous class: Pensioners, irrespective of their date of retirement, constitute a single class. Having rendered long years of service to the government, they are entitled to equal treatment in the grant of pensionary benefits. The date of retirement alone cannot be a valid ground for creating a sub-classification among them. • Pension is a right, not a bounty: The Court reaffirmed that pension is neither a matter of grace nor a

Date	Particulars
	<p>gratuitous payment. It is a right earned by an employee for past satisfactory service and serves as a measure of socio-economic security for retired employees.</p> <ul style="list-style-type: none"> • Arbitrary classification impermissible: The Court found that the cut-off date of April 1, 1979, fixed by the Government for extending the liberalized pension scheme, was arbitrary and bore no rational nexus with the object sought to be achieved. The State failed to justify the exclusion of similarly situated pensioners solely on the basis of the date of retirement. • Financial burden not a defence to discrimination: While recognizing the financial implications of the decision, the Court held that economic considerations cannot justify discrimination. The Government must discharge its obligations towards all pensioners equally, in conformity with constitutional mandates. • Extension of benefits to all pensioners: The Court directed that the benefits of the liberalized pension scheme be extended to all existing pensioners, irrespective of their date of retirement. However, it permitted the Government to devise a phased implementation plan to mitigate financial strain. <p>Following this seminal judgment, numerous subsequent decisions have reaffirmed and applied the principles of</p>

Date	Particulars
	law laid down in <i>D.S. Nakara</i> , cementing its position as the cornerstone of pension jurisprudence in India.
20.11.2014 & 24.09.2015	<p>In one such case, <i>O.A. No. 937 of 2010</i>, as modified in <i>R.A. No. 10 of 2015</i>, the Hon'ble Central Administrative Tribunal (Principal Bench), in a matter instituted by the <i>All India S-30 Pensioners Association</i>, examined the validity of the differential treatment meted out to pre-2006 retirees in the fixation of pension vis-à-vis post-2006 retirees of lower grades. The Tribunal, after a detailed analysis of the recommendations of the Sixth Central Pay Commission and the subsequent Office Memoranda issued by the Government of India, held that the existing disparity between the two sets of pensioners was “absolutely unreasonable” and wholly inconsistent with the constitutional mandate of equality enshrined under Article 14.</p> <p>Placing strong reliance on the ratio laid down by the Hon'ble Supreme Court in <i>D.S. Nakara & Ors. v. Union of India</i>[(1983) 1 SCC 305], the Tribunal reiterated that pensioners constitute a homogenous class and cannot be subjected to arbitrary or irrational classification merely on the basis of the date of retirement. It was further observed that once the principle of parity in pension has been recognized for similarly situated employees, the benefit thereof cannot be denied to an earlier set of</p>

Date	Particulars
	<p>retirees solely due to a cut-off date that lacks any rational nexus with the object of the scheme.</p> <p>Accordingly, the Tribunal directed the Government to refix the pension of pre-2006 retirees in accordance with the revised pay scales applicable to post-2006 retirees of corresponding and even lower grades, so as to remove the anomaly and restore parity. This decision reaffirmed the continuing vitality of the doctrine laid down in <i>D.S. Nakara</i> and underscored that financial or administrative considerations cannot justify discrimination among pensioners who form one class under the law.</p>
20.03.2024	<p>The Hon'ble High Court of Delhi, in <i>W.P. (C) No. 6002 of 2016</i>, affirmed the decision of the Central Administrative Tribunal in <i>O.A. No. 937 of 2010</i>, as modified in <i>R.A. No. 10 of 2015</i>, in the matter of the <i>All India S-30 Pensioners Association</i>. The Court upheld the Tribunal's direction to the Union of India to refix the pension of pre-2006 retirees to ensure parity with post-2006 retirees of lower grades and further directed that the arrears arising from such revision be paid with effect from 1st January 2006, in accordance with the principles of equality and non-discrimination enshrined under Article 14 and the precedent set in <i>D.S. Nakara & Ors. v. Union of India</i>.</p>

Date	Particulars
04.10.2024	<p>Finally, the Hon'ble Supreme Court, in SLP (Civil) No. 29124 of 2024 titled <i>Union of India and Ors. v. All India S-30 Pensioners Association and Ors.</i>, dismissed the Union of India's challenge, thereby upholding and rendering the judgment of the Hon'ble High Court of Delhi final and binding. This sequence of decisions demonstrates the enduring authority of the principles laid down in <i>D.S. Nakara</i>, establishing that pensioners form a single class and are entitled to equal treatment in pensionary matters, irrespective of the date of their retirement.</p>
29.03.2025	<p>Instead of complying with the final and binding judicial orders, the Union of India enacted the Finance Act, 2025. Part IV of the Act, titled "<i>Validation of the Central Civil Services (Pension) Rules...</i>", has been introduced with the apparent objective of nullifying the effect of the judicial pronouncements upholding pension parity. The preamble to Part IV expressly references the judgment in <i>SLP (Civil) No. 29124 of 2024</i> as the reason for the legislation, thereby revealing a deliberate legislative intent to override the final and binding orders of this Hon'ble Court.</p> <p>Such an enactment stands in direct contravention of the well-settled principles of equality and non-discrimination enshrined under Article 14 of the Constitution, as expounded by the Hon'ble Supreme</p>

Date	Particulars
	<p>Court in <i>D.S. Nakara & Ors. v. Union of India</i> [(1983) 1 SCC 305], where it was held that pensioners constitute a single class and cannot be subjected to arbitrary differentiation based solely on the date of retirement. The CAT, in <i>O.A. No. 937 of 2010</i>, and the Hon'ble High Court of Delhi, in <i>W.P. (C) No. 6002 of 2016</i>, followed this principle to ensure parity for pre-2006 pensioners, which was subsequently upheld by this Hon'ble Court in <i>SLP (Civil) No. 29124 of 2024</i>.</p> <p>By seeking to legislate away the effects of these judicial pronouncements, Part IV of the Finance Act, 2025, undermines the rule of law, erodes the finality of judicial decisions, and permits the perpetuation of arbitrary discrimination among pensioners, contrary to the constitutional mandate recognized in <i>D.S. Nakara</i>.</p>
-	<p>Accordingly, the present Writ Petition is filed by the Petitioners, representing a large number of pensioners across India, challenging the constitutional validity of Part IV of the Finance Act, 2025. The Petitioners submit that the impugned provisions constitute a legislative override of final judicial decisions, violate the doctrine of separation of powers, and infringe upon the fundamental rights to equality guaranteed under Articles 14 of the Constitution of India.</p>

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025**

(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)

IN THE MATTER OF:

**1. National Coordination Committee of Pensioners
Associations**

Registration Number :-

Trade Union Act 1926 - RTU 01/2021

Having Registered Office At: -

29, South Agraharam, Kattuputhur, 621207, Tiruchirappalli
District, Tamil Nadu

Through Its Secretary General

K.Ragavendran, Age 75, S/o Late V.R.Krishnarao

E mail: nccpa.hq@gmail.com

Phone No: +91-9444919295

2. All India BSNL Dot Pensioners Association (AIBDPA)

Registration Number :-

Delhi Societies Act No.S/68836/2010

Having Registered Office At: -

Dada Ghosh Bhawan, 2151/1, New Patel Nagar, New Delhi-
11008

Through Its General Secretary

K.G.Jayaraj, Age 80, S/o K.N.Gopalan

E mail: mail.aibdpa@gmail.com

Phone No: +91-9447455633, +91-9946715983

**3. All India BSNL Pensioners Welfare Association
(AIBSNLPWA)**

Registration Number :-

Regd No. T1833/ 09

Having Registered Office At:-

Lakshmi Golul Enclave, LIC Colony, Vijayawada 520008 –

Regn No: T1833/09

Through Its General Secretary

V. Vara Prasad, Age 69, S/o V.Suryarao

E mail: chqaibsnlpwa@gmail.com

Phone No:+91-9440000487

4. All India Postal And RMS Pensioners Association (AIPRPA)

Registration Number :-

Tamilnadu Societies Registration Act 1975, No.83/2015

Having Registered Office At: -

Delhi HQ- First Floor, North Avenue Post Office Building, New
Delhi- 110001

Chennai HQ- 2/44, Muthial Chetty Street, Purasawalkam,
Chennai-60007

Through Its General Secretary

Dwijendra Kumar Debnath, Age 69, S/o Late Radheshyam
Debnath

E mail: aiprpachq@gmail.com

Phone No: +91- 9444919295

**5. All India Federation Of Pensioners Associations, Saidepet,
West Chennai 600015 (AIFPA)**

Registration Number :-

Tamilnadu Societies Act XXVII of 1975 – Registration No.48 of
1982

Having Registered Office At: -

G2, “Soundarya”, New No.51(Old No.22) Kavarai Street,
Saidapet West, Chennai 600015

Through Its General Secretary

D.Balasubramanian, Age 79, S/o Dhanushkodi Sastrigal

E mail: aifpachennai@gmail.com

Phone No:+91-9443442487

**6. Central Government Pensioners Association, Rajasthan
(CGPA)**

Registration Number :-

Rajasthan Society Act 1956 – Registration No.802/2003-2004

Having Registered Office At: -C3, Netajee Subash Nagar -2, Hari Marg, Tonk Road, Jaipur
302015

Total 5483 Members

Through Its General Secretary

Bagirath Mal Sunda, Age 72, S/o Chunni Lal

E mail: cgpaso.jpr@gmail.com

Phone No:+91-9414313144

7. Postal Accounts And Audit Pensioners Association, Nagpur (PAAAPA)Registration Number :-

Maharashtra Societies Act No. Mah/367/94/Nag

Having Registered Office At: -

‘Vaibhav’ 88, Revatinagar, Besa Road, Nagpur 440037.

Through Its General SecretaryJanardhan Pandurang Dhandre, Age 69, S/o Pandurang Bhadu
DhandreE mail: jpdhandre@gmail.com

Phone No: +91-9423684993

8. Co-ordination Committee Of Central Government Pensioners Association, West Bengal (CCCGPA WB)Registration Number :-

West Bengal Societies Act No. S/IL/58227 of 2008-09

Having Registered Office At: -

“K.G.Bose Bhawan” 68/B, Malanga Lane, Kolkata-700012

Through Its General Secretary

Puranjoy Lahiri, Age 79, S/o Late Pramatha Nath Lahiri

E mail: cccgpawb@gmail.com

Phone No:+91-9635529503

9. Central Government Pensioners Association (CGPA), Kerala

Registration Number :-

Travancore Cochin Literary Scientific Charities Act 1955 -
Registration No.1765/98

Having Registered Office At: -

Pension Kendra, 2nd Floor, Capital Towers, Patturaickal Jn,
Thiruvambady P.O, Thrissur 680022, Kerala
14047 Members as per declaration.

Through Its General Secretary

T.N.Venkiteswaran, Age 84, S/o late M.V.Narayana Iyer
Email: pensionkendra@rediffmail.com
Phone No:+91-9495552309

10.Karnataka Posts and Telecommunications Pensioners'**Association**Registration Number :-

Karnataka State Registration Act 1960, Registration
No.1069/98-99

Having Registered Office At: -

No. 61/1, Pensioners' Bhavan, 1st Main, 11th Cross, Telecom
Layout, Srirampura Phase-II, Jakkur Cross,
Bengaluru - 560 064

Through Its President

G.Babu, Age 81, S/o R/Gopalachar
Email: pensionersbhavan@gmail.com
Phone No: 080-23230545
Mob: 9448040355

11. All Central Government Employees Pensioners' Association**Visakhapatnam**Registration Number :-

Societies Act Regd. No. 509/2010

Having Its Registered Office

58-12-18/F-2, Old Karasa, VSP-9

Through Its General Secretary

Manapuram Chandrasekhara Rao, Aged 73, S/o Late M.Krishna
Murthy

Email: centralpensionersvskp@gmail.com

Mob: +91 8297478377

12. MTNL Retired Executives Welfare Association

Registration Number :-

Delhi North Societies Act XXI of 1860 Govt of NCT of Delhi

Registration No. North / 2023 /116

HAVING ITS REGISTERED OFFICE At

C-3/83,Sector-11, Rohini, Delhi 110085

Through Its General Secretary

R.K.Mudgal, Age 72, S/o Late R,D,Mudgal

Mob: +91 9315761756

Email: mrewa2022@gmail.com

13. Coffee Board Pensioners Association

Registration Number :-

Karnataka Societies Registration Act 1960 – No. BLU-S 380-2006-07

Having Its Registered Office At

319, 16th Main Road, Jayanagar 4th T Block, Bangaluru 560041

Through Its Secretary

T.V.Suryaprakash, S/o Late T.M.Vasanthaiyah, Age 71

Mob: +91 9448375138

Email: copensionersassociation@yahoo.com

14. All India Retired BSNL Executives Welfare Association

Registration Number :-

Delhi Societies Registration Act XXI of 1860 -Registration No. S/00108/NE-2010

Having Its Registered Office At

C-8/230 Yamuna Vihar, Delhi - 110053

Through Its General Secretary

Prahlad Rai, Age 68 years, S/o Shri Keshar Lal

Mob: +91 9868278222

Email: airbsnlew.gs@gmail.com

**15. Pensioners Association Of Autonomous / Statutory Bodies
Of Central Government (R) Karnataka**

Registration Number :-

Karnataka Societies Registration Act 1960 – Registration
No.DRB3/SOR/125/2018-19

HAVING ITS REGISTERED OFFICE At

319, 16th Main Road, Jayanagar 4th T Block, Bangaluru 560041

Through Its General Secretary

T.V.Suryaprakash, Age 71, S/o T.M.Vasanthaiiah

Mob: 91-9448375138

Email : penasnab@gmail.com

16. Sanchar Nigam Pensioners' Welfare Association

Registration Number :-

Delhi Societies Registration Act – Registration No. Society /
West/2021/8902584

Having Its Registered Office at

B-11/1, Ramesh Nagar, New Delhi 110015

Through Its General Secretary

G.L. Jogi, Age 72 years, S/o Late Sh. Prem Nath

Mob: +91 9868217799

Email: snpwachq@gmail.com

**17. Nagpur Central & State Government Pensioners
Association**

Registration Number :-

Charity Commissioner Nagpur, Maharashtra – Registration
No.F-6250 (Nagpur) Maharashtra

HAVING ITS REGISTERED OFFICE At

230-A, Gandhi Chowk, P&T Union House, Sadar, Nagpur-
440001

Through Its General Secretary

M.V.Naik, Age 75 years, S/o Vithalrao Naik

Mob: +91 9422818873

Email : – naikmotilal41@gmail.com

18. Defense Civilian Officers Pensioners Welfare AssociationRegistration Number :-

Telangana Societies Act Regd No. 177 of 2022

Having Its Registered Office At3-5-32/3, Sumitra Nagar, Kukatpally, Mechal – Malkajgiri
(Dist.), Hyderabad – 72 (T.S.)Through Secretary GeneralY.Rajasekara Reddy, Age 62 years, S/o Y.Chandrashekara
Reddy

Mob : 9390044599

Email: dcopwahyd@gmail.com**19. Telangana All Pensioners And Retired Persons Association**Registration Number :-

Regd No. 103 of 2008

Having Its Registered Office At :-H. No. 2-280, Plot No. 7, Adarsh Nagar, Meerpet,
Balapur Mandal, Hyderabad -500097, TelanganaThrough Secretary :-

V. Krishna Mohan, Age 63 years, S/o V. Gangadhara Rao

... Petitioners

Versus

1. Union of India

Through its Secretary

Ministry of Law and Justice

New Delhi – 110001.

.....Respondent No. 1

2. Union of India

Through the Secretary

Ministry of Finance

New Delhi - 110001

.....Respondent No. 2

3. Department of Pension and Pensioners' Welfare,

Through Its Secretary

Lok Nayak Bhawan,
New Delhi-110003.

.....Respondent No. 3

**WRIT PETITION UNDER ARTICLE 32 OF THE
CONSTITUTION OF INDIA SEEKING THE ISSUANCE OF AN
APPROPRIATE WRIT, ORDER AND/OR DIRECTION
DECLARING THE “THE VALIDATION OF THE CENTRAL
CIVIL SERVICES (PENSION) RULES AND PRINCIPLES FOR
EXPENDITURE ON PENSION LIABILITIES FROM THE
CONSOLIDATED FUND OF INDIA,” AS INTRODUCED IN
PART IV OF THE FINANCE ACT, 2025, AS ULTRA VIRES THE
CONSTITUTION AND THEREFORE UNCONSTITUTIONAL.**

To,

THE HON’BLE CHIEF JUSTICE AND LORDSHIP’S COMPANION
JUSTICES OF THE HON’BLE SUPREME COURT OF INDIA
HUMBLE PETITION OF ABOVE-NAMED PETITIONERS

1. The Petitioners are filing the present petition under Article 32 of the Constitution of India, seeking the issuance of an appropriate writ, order and/or direction declaring the “*Validation of the Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India*”, as introduced in Part IV of the Finance Act, 2025, to be ultra vires and unconstitutional.

A copy of the Finance Act, 2025 is attached and annexed herewith as **ANNEXURE A-1 (Pgs _____)**

2. The present petition is filed on behalf of various Pensioners' Associations from across the country, who have come together to challenge the impugned legislation and to safeguard the rights and entitlements of pensioners. These Associations represent retired employees from diverse Union Government departments, such as Railways, Posts, Telecom (including BSNL and MTNL), Income Tax, Coffee Board, Audit and Accounts and Central Autonomous/Statutory Bodies, as well as members of the Indian Postal Services, Indian Telecom Services, Indian Revenue Services etc. Collectively, they reflect a wide and inclusive constituency of pensioners affected by the issues raised in the present petition. The Associations on whose behalf this petition is being filed include:-

- National Coordination Committee Of Pensioners Associations
- All India BSNL Dot Pensioners Association (AIBDPA)
- All India BSNL Pensioners Welfare Association (AIBSNLPWA)
- All India Postal And RMS Pensioners Association (AIPRPA)
- All India Federation Of Pensioners Associations (AIFPA)
- Central Government Pensioners Association (CGPA)
- Postal Accounts And Audit Pensioners Association(PAAAPA)
- Coordination Committee Of Central Government Pensioners Association West Bengal (CCCGPA WB)
- Central Government Pensioners Association Kerala

- Karnataka P&T Pensioners Association
- All Central Government Employees Pensioners Association Visakhapatnam
- MTNL Retired Executives Welfare Association
- Coffee Board Pensioners Association
- All India Retired BSNL Executives Welfare Association
- Pensioners Association Of Autonomous / Statutory Bodies Of Central Government (R) Karnataka
- Sanchar Nigam Pensioners' Welfare Association
- Nagpur Central & State Government Pensioners Association
- Defense Civilian Officers Pensioners Welfare Association

A copy of the authority letter on behalf of all the associations and the Board Resolutions are attached and annexed herewith as **ANNEXURE A-2(Pgs _____)**.

3. Hon'ble Court has consistently and unequivocally settled the issue of classification among pensioners, holding that all pensioners constitute a single homogenous class and must be treated alike, without any artificial cut-off based on the date of retirement or implementation of a government order. In ***D.S. Nakara & Ors. v. Union of India (1983) 2 SCR 165***, the Constitution Bench of this Hon'ble Court authoritatively held that Article 14 prohibits arbitrary class legislation and mandates that pensioners, being one class, cannot be subjected to differential treatment except on the basis of a rational and intelligible

differentia having a nexus with the object sought to be achieved. This principle was reaffirmed in *Union of India v. SPS Vains (2008) 9 SCC 125* by this Hon'ble Court, where it was held that there can be no disparity in the payment of pension to officers of the same rank, irrespective of whether they retired before or after the revision of pay scales. The position was reiterated by this Hon'ble Court yet again in *All Manipur Pensioners Association v. State of Manipur (2020) 14 SCC 625*, where it was categorically held that parity must be maintained amongst all pensioners and that the State cannot create an artificial distinction based on the date of implementation of a government order. These binding pronouncements, read together, make it abundantly clear that the law is now well-settled: **pensioners form a single homogeneous class and any attempt to classify them on the basis of retirement date is unconstitutional and violative of Articles 14 and 16 of the Constitution.**

4. It is submitted that the "*Validation of the Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India*," introduced as Part IV of the Finance Act, 2025, is fundamentally flawed and unconstitutional. The legislation impermissibly enables the Central Government to create and maintain distinctions among pensioners based on their date of retirement, directly contravening established judicial precedent that mandates all pensioners constitute a single homogenous class and are entitled to equal treatment. This is explicitly stated in Section 149(2) of Finance Act 2025, which provides: "*Having regard to the*

recommendations of the Central Pay Commission, and subject to such norms, principles and method as may be determined by the Central Government, a distinction may be made or maintained amongst the pensioners, which may emanate from the accepted recommendations of the Central Pay Commissions, and in particular a distinction may be made on the basis of the date of retirement of a pensioner or the date of operationalisation of an accepted recommendation of a Central Pay Commission." Such provisions directly infringe upon Article 14 of the Constitution, which prohibits arbitrary classification.

5. Furthermore, the impugned legislation represents a clear instance of legislative overreach and an attempt to nullify binding judicial pronouncements. Section 150(a) and (b) of the Act unilaterally declares, *"it is hereby clarified that the Central Government has the authority and shall always be deemed to have had the authority, to classify its pensioners, and may create or maintain distinction amongst pensioners as deemed expedient for implementing the recommendations of the Central Pay Commissions under this Part; it is also clarified that the date of retirement of pensioners shall be the basis of distinctions and for classification in regard to pension entitlement."* This retrospective assertion of power, effective from **June 1, 1972**, through a *"deeming fiction,"* is a direct response to Supreme Court judgments that have repeatedly struck down such classifications as unconstitutional. This legislative action bypasses judicial finality, intrudes upon the judicial domain, and violates the fundamental principle of

separation of powers, rendering the Act a "*colourable piece of legislation*" that is liable to be struck down as ultra vires.

6. The preamble of Part IV itself explicitly discloses the legislative intent to override judicial pronouncements. It acknowledges that the Supreme Court's judgment in SLP (Civil) No. 29124 of 2024, Union of India and Ors. Vs All India S-30 Pensioners Association and Ors., "*has obliterated such distinction*" previously made by the government based on the date of retirement. The preamble further states that "*it has become necessary to deal with the interpretation of the Courts and to address the issue relating to pensioners of the Central Government, and expedient to retain the relevance of having such distinction by a validation legislation, dealing with the pension rules and instructions issued from time to time in this regard.*" This preamble serves as a direct admission that the legislation's purpose is not to cure a legal defect, but to circumvent and nullify an unfavourable judicial decision, thereby undermining the rule of law and judicial supremacy, contrary to the principles established in cases like *Shri Prithvi Cotton Mills Ltd. v. Broach Borough Municipality* (1969) 2 SCC 283.
7. Moreover, the Finance Act, 2025, through its retrospective application from June 1, 1972, and the blanket non-obstante clause in Section 150, fundamentally extinguishes vested pensionary rights. Pension is not a gratuitous payment but a recognized measure of socio-economic security and a deferred portion of wages, crucial for the livelihood and dignity of retired employees, especially senior citizens. By reintroducing

distinctions already declared unconstitutional, the Act takes away accrued benefits and creates perpetual financial insecurity for millions of pensioners, placing a "Damocles' sword" over their heads. This retrospective curtailment of rights is manifestly arbitrary and constitutionally unsustainable, violating Articles 14 and 21 of the Constitution, which guarantee equality and the right to life with dignity. Such legislative maneuvering also defies the principle that financial constraints cannot justify arbitrary classification within a homogenous class of pensioners, as affirmed by the Supreme Court in *All Manipur Pensioners Association v. State of Manipur*, (2020) 14 SCC 625.

8. It is respectfully submitted that the plenary powers of the legislature to enact laws, including retrospective legislation, are not unfettered and remain subject to constitutional limitations and judicial review. Although the legislature is empowered to give retrospective effect to laws, such power cannot be exercised in a manner that violates the fundamental rights enshrined in the Constitution. Article 13(2) of the Constitution expressly prohibits the State from making any law that takes away or abridges the rights conferred under Part III, including the right to equality under Article 14. Accordingly, any retrospective amendment, particularly one that seeks to override settled judicial interpretations or revive unconstitutional classifications, must withstand the twin tests of legislative competence and reasonableness. In the present case, the retrospective validation introduced through Sections 149 and 150 of the Finance Act, 2025, seeks not only to undo binding judicial pronouncements but

also to confer upon the executive an unfettered discretion to create classifications among pensioners based on arbitrary criteria. Such a legislative manoeuvre, cloaked in the form of a deeming provision, is unreasonable, violative of Article 13(2), and liable to be declared unconstitutional.

9. In summary, it is submitted that the impugned provisions are unconstitutional due to several converging factors: they sanction an arbitrary classification among pensioners, directly defy binding judicial precedents, represent an impermissible legislative attempt to nullify judicial decisions, and retrospectively divest vested rights, thereby violating the fundamental principles of equality, rule of law, and separation of powers enshrined in the Constitution. The enactment of such a law sets a dangerous precedent, allowing the legislature to circumvent unfavourable judicial pronouncements at will, which undermines the very foundation of the judicial system and the rights of citizens dependent on final judgments
10. The impugned provision of the Finance Act, 2025, affecting pensioners across India, unlawfully permits classification based on retirement date, overriding binding judgments of this Hon'ble Court. Such retrospective legislation undermines final judicial determinations, separation of powers, and the rule of law. The impugned provisions seek to dilute the binding law declared by this Hon'ble Court in *D.S. Nakara & Ors. v. Union of India*, (1983) 2 SCR 165, *Union of India v. SPS Vains* (2008) 9 SCC 125 and *All Manipur Pensioners Association v. State of*

Manipur & Ors., (2020) 14 SCC 625, wherein it was unequivocally held that parity is to be maintained amongst all pensioners and that any artificial classification based on the date of implementation of a government order would be violative of Article 14 of the Constitution. In view of Article 141 of the Constitution, which mandates that the law declared by the Hon'ble Supreme Court is binding on all courts within the territory of India, the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, as notified on 29.03.2025 pursuant to the Finance Act, 2025, is *ex facie* contrary to the law laid down by this Hon'ble Court and thus violates Article 14 of the Constitution.

11. Pension is recognized as a deferred portion of wages and a measure of socio-economic security for retired employees. The impugned provision places a “Damocles’ sword” over the heads of millions of pensioners, creating uncertainty regarding their rightful dues and jeopardizing their livelihood. By means of a deeming fiction introduced through Section 150 of the Finance Act, the Union of India has retrospectively asserted a legislative power to create or maintain arbitrary distinctions among pensioners, contrary to the legal position previously settled by this Hon'ble Court. Such an action directly affects the right to live with dignity under Article 21, especially for senior citizens solely dependent on pension for survival.

12. The Validation Clause, if allowed to stand, will irreparably prejudice millions of pensioners across India many of whom are in the twilight years of their lives. The possible denial or reduction of pensionary benefits strikes at the core of their survival and dignity, warranting urgent intervention by this Hon'ble Court to stay the operation of the impugned provision.

13. The Petitioners respectfully submits that the present writ petition under Article 32 is maintainable as it challenges a central legislation—namely, the “*Validation of the Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India*”—introduced in Part IV of the Finance Act, 2025, which has pan-India applicability and directly affects the rights and entitlements of pensioners across the country. The impugned legislation is not confined to any particular region, cadre, or service and thus implicates constitutional rights of a broad and diverse class of pensioners. It is further submitted that Article 32 is regarded as the “heart and soul” of the Constitution, being an enforcement mechanism that guarantees the right to seek constitutional remedies for the violation of fundamental rights. Hence, the present petition, invoking Article 32, is both appropriate and necessitated by the nature and gravity of the constitutional infractions involved.

14. It is pertinent to mention that several associations have pursued litigation, many of which have been decided in their favour. The impugned retrospective legislation threatens to unsettle these

judicial outcomes by enabling the Respondents to rely upon it to deny pensioners their legitimate rights. This is despite the fact that this Hon'ble Court has consistently restrained the Respondents from creating arbitrary and unreasonable classifications based on the date of retirement. The enactment thus hangs like a Damocles' sword over millions of pensioners, casting grave uncertainty over their vested entitlements and imperilling their livelihood and dignity. By way of illustration, the *All India BSNL Pensioners' Welfare Association* and other retired employees' associations have secured a series of favourable judgments directing parity in pension revision with Central Government pensioners. In *All India Retired Bharat Sanchar Nigam Limited Executive Welfare Association & Ors. v. Union of India & Ors.* (O.A. Nos. 1271, 1272, and 1329 of 2020), the Hon'ble Central Administrative Tribunal, Principal Bench, New Delhi, *vide* order dated 20.09.2023, directed revision of pensions in accordance with the 7th Central Pay Commission. Likewise, the Hon'ble High Court of Kerala in *All India BSNL Pensioners Welfare Association & Anr. v. Union of India & Ors.*, OP(CAT) No. 60 of 2020, *vide* judgment dated 07.02.2025, extended similar benefits to pre-2006 BSNL absorbed pensioners, which the Union of India's challenge before this Hon'ble Court (*SLP (Civil) Diary No. 39478 of 2025*) was later withdrawn on 08.08.2025. These instances demonstrate that the impugned enactment, if given retrospective effect, would not only imperil such hard-earned judicial reliefs but also erode the sanctity of final adjudications rendered in favour of pensioners.

15. It is further submitted that in one such matter filed by the members of Petitioner No. 3 Association, titled "*Bhawani Dutt Sharma v. Union of India & Ors.*" (C.P. No. 063/111/2019 in O.A. No. 063/1192/2017) before the Central Administrative Tribunal, Chandigarh, the Respondents, in blatant disregard of the order passed in the O.A., filed a supplementary affidavit seeking to evade compliance by invoking the impugned legislation in the contempt proceedings. Such conduct is not only contemptuous but also exposes the true intent behind the impugned legislation, to nullify binding judicial directions and retrospectively legitimise actions that had already been held to be illegal. The Respondents' attempt to rely upon an unconstitutional and colourable piece of legislation to defeat the mandate of a judicial pronouncement constitutes a direct assault on the authority of the judiciary and the sanctity of the rule of law. The impugned legislation, in its operation and effect, seeks to overreach judicial orders and rewrite settled legal rights, rendering it bad in law and wholly unsustainable under the constitutional framework.

A copy of the supplementary affidavit filed in C.P. No. 063/111/2019 in O.A. No. 063/1192/2017 is annexed herewith and marked as ANNEXURE A-3(Pgs _____)

16. It is respectfully submitted that the impugned provision of the Finance Act, 2025, amounts to an impermissible legislative override of a final judicial pronouncement and retrospectively extinguishes vested pensionary rights. By employing a deeming fiction, the State can arbitrarily create distinctions between similarly situated pensioners, undermining equality and dignity at

a stage when they are in the twilight years of life. Such retrospective curtailment is manifestly arbitrary and constitutionally unsustainable, being violative of Articles 14 and 21 of the Constitution of India.

17. Crucially, this legislation was enacted not to address a general legal infirmity, but primarily to circumvent and nullify a specific judicial pronouncement. The “*All India S-30 Pensioners Association*” had secured a judgment from the Central Administrative Tribunal on November 20, 2014, as modified on September 24, 2015, directing the re-fixation of their pension with effect from January 1, 2006, thereby ensuring parity with post-2006 retirees. This decision was subsequently affirmed by the Hon’ble Delhi High Court on March 20, 2024, which also granted arrears. The Union of India’s challenge to this decision was definitively dismissed by the Supreme Court in ***SLP (Civil) No. 29124 of 2024*** on October 4, 2024, rendering the entitlement of the petitioners final. However, instead of complying with these binding directions, the Union of India enacted the Finance Act, 2025, notified on March 29, 2025, specifically to confer retrospective authority to classify pensioners by date of retirement. By virtue of Sections 149 and 150, the Act purports to validate such classifications and override existing pension rules as well as these final judicial pronouncements.

A copy of the order passed in the *All India S-30 Pensioners Association* are annexed herewith and marked as **ANNEXURE A-4(Pgs _____)**.

18. The legislative intent to precisely nullify this specific judgment is not merely implicit but explicitly stated in the preamble to Part IV of the Finance Act, 2025, which reads: *"AND WHEREAS the judgment of the Supreme Court in SLP (Civil) No. 29124 of 2024 in the case of Union of India and Ors. vs All India S-30 Pensioners Association and Ors. has obliterated such distinction and proceeded on the premise that the Government lacks authority for providing for such distinction of the Central Government pensioners based on their date of retirement; AND WHEREAS it has become necessary to deal with the interpretation of the Courts and to address the issue relating to pensioners of the Central Government, and expedient to retain the relevance of having such distinction by a validation legislation, dealing with the pension rules and instructions issued from time to time in this regard..."* This, coupled with Section 150's "notwithstanding anything contrary contained in any judgment, decree or order of any court" clause, categorically demonstrates that the legislation has been enacted solely with the intent to nullify the particular judicial pronouncements in W.P. (C) No. 6002/2016 and SLP (Civil) No. 29124 of 2024.

19. The Legislature cannot use retrospective amendments to nullify or circumvent judgments that have already been pronounced. A valid retrospective validation law must remove the legal infirmity identified by the court. The Finance Act, 2025, however, does not introduce any rational basis or intelligible differentia to justify the classification that the courts had already nullified. Instead, Section 150 of the Act merely declares, through a non-obstante

clause, that the government "*shall always be deemed to have had the authority*" to create such distinctions. This enactment, which fails to cure the vice but merely overrules the judgment, is a colourable piece of legislation and is liable to be struck down, as it is inconsistent with the fundamental rights guaranteed under Part III of the Constitution. As held in *NHPC Ltd. v. State of Himachal Pradesh*, simply setting at naught a decision of a court without removing the defects pointed out in the said decision "*would sound the death knell for the rule of law.*" The legislative device of abrogation, undertaken solely with the intention to defy a judicial pronouncement, may be declared ultra-vires as a piece of colourable legislation.

20.If this legislation is allowed to stand, it creates a dangerous precedent whereby countless other settled cases across the country, which have also attained finality through judicial adjudication, may now be reopened. The effect is to open a Pandora's box, enabling the Respondents to cite the impugned provision to deny legitimate rights recognised by courts, compelling pensioners to endlessly relitigate what has already been conclusively adjudicated. Such legislative intrusion into the judicial domain fatally undermines judicial finality, violates the separation of powers, and erodes the rule of law. It implies that any financial obligation arising from a judicial decision can simply be legislated away, thereby jeopardizing the socio-economic security of millions and warranting immediate judicial intervention.

21. It is humbly submitted that the present petition is maintainable as it demonstrates a clear and imminent threat to the petitioner's fundamental rights. The Honourable Supreme Court has consistently held that a petitioner is not required to wait for the actual violation to occur before seeking judicial remedy. The existence of a credible threat is sufficient to invoke the Court's writ jurisdiction. This principle was unequivocally established in ***D. A. V. College, Bhatinda, etc. v. The State of Punjab and Others***, where the Court held that a petition is maintainable if a prima facie case of a threatened violation is made out:

"a petition under Article 32 in which petitioners make out a prima facie case that their fundamental rights are either threatened or violated will be entertained by this Court and that it is not necessary for any person who considers himself to be aggrieved to wait till the actual threat has taken place."

22. It is further submitted that this position of law is not only long-standing but has been recently and authoritatively reaffirmed. In *Harbhajan Singh v. State of Haryana and Others*, (2023) 11 SCC 693, the Honourable Court, relying on the D.A.V. College precedent, reiterated that a petition under Article 32 must be entertained so long as a prima facie case of a threat to a fundamental right is established:

"So long as a prima facie case of such a threat or violation is made out, a petition under Article 32 must be entertained."

23. It is also submitted that the jurisdiction of this Honourable Court under Article 32 is designed to be protective and can be invoked to pre-empt a constitutional violation. The judgment in *Andhra Industrial Works, A. P. v. Chief Controller of Imports and Ors.* explicitly states that relief can be sought for both actual and potential violations, underscoring that an "imminently threatened" violation is a valid ground for invoking the Court's jurisdiction.

24. It is humbly submitted that this settled legal standard was most recently affirmed in *Vishnu Vardhan v. State of Uttar Pradesh and Others*, 2025 SCC OnLine SC 1501, where the Honourable Court clearly articulated that establishing an "imminent threat of violation" of a Fundamental Right is sufficient for a petition under Article 32 to be entertained. In light of the consistent and unambiguous jurisprudence of this Honourable Court, it is humbly submitted that the present petition, which establishes a clear and credible case of an imminent threat to the petitioner's fundamental rights, is maintainable and ought to be considered on its merits.

GROUND

Finance Act, 2025: A Colourable and Unconstitutional Legislative Overreach

- (A) **BECAUSE** the Finance Act, 2025, represents an unconstitutional usurpation of judicial power. Instead of curing any general defect in law, the Respondents have sought to directly nullify binding judicial pronouncements, including pronouncements affirmed by this Hon'ble Court, by retrospectively conferring powers already struck down as unconstitutional. Such an enactment intrudes upon the judicial domain, undermines the principle of judicial finality, and strikes at the very foundation of the separation of powers. When legislation is introduced solely to circumvent an unfavourable judicial pronouncement, such an amendment or validation act is liable to be struck down as *ultra vires*.
- (B) **BECAUSE** although the doctrine of separation of powers permits the legislature to enact laws, even with retrospective effect, such authority is not absolute. It cannot be exercised to directly nullify or target judicial pronouncements, for legislative competence is circumscribed by constitutional boundaries, foremost among them being the principle of judicial finality.
- (C) **BECAUSE** Part IV of the Finance Act, 2025 expressly discloses its intent to override a final judicial pronouncement. The preamble records that the judgment of the Hon'ble Supreme Court (dismissing the Special Leave Petition of the Union of India) “*has obliterated such distinction*” and that it has “*become necessary to deal with the interpretation of the Courts*” and “*retain the relevance of having such distinction by a validation legislation*”. This is not a legitimate exercise of curing a defect of general application but a direct attempt to nullify the outcome of

a concluded judicial process, including one affirmed by this Hon'ble Court. Such a course falls outside the permissible scope of validation laws as recognised in *Shri Prithvi Cotton Mills Ltd. v. Broach Borough Municipality*, (1969) 2 SCC 283. By explicitly referring to and negating this Hon'ble Court's decision, the Finance Act, 2025 impermissibly intrudes into the judicial sphere, striking at the doctrine of separation of powers and undermining judicial finality.

- (D) **BECAUSE** the impugned Act introduces a “deeming fiction” under Section 150, declaring that the Central Government “*shall always be deemed to have had the authority to classify its pensioners*” on the basis of retirement date. By employing this device, the Union of India has retrospectively asserted a legislative power to create or preserve arbitrary distinctions among pensioners, in direct conflict with the position already settled by this Hon'ble Court. Such an enactment amounts to a colourable exercise of legislative authority, impermissible in law. Instead of addressing or rectifying any specific infirmity in the earlier pension rules that had been judicially found discriminatory, Parliament has retroactively conferred a power that the Courts had already pronounced unconstitutional.
- (E) **BECAUSE** the legislation does not remove a defect but effectively seeks to declare that the judicial interpretation of Article 14 was erroneous. Such legislative defiance runs contrary to the settled principle reiterated in *NHPC Ltd. v. State of Himachal Pradesh*, wherein it was held that abrogation is “*not a*

device to circumvent an unfavourable judicial decision” and that validation can only operate by “*removing the defect pointed out in the said decision”* (para 39 of the judgment). The Finance Act, 2025, instead of curing a defect, creates a legal fiction to nullify judicial findings, and therefore stands as an unconstitutional exercise of legislative power.

- (F) **BECAUSE** the Act confers unguided and arbitrary discretion upon the Government to classify pensioners solely on the basis of their date of retirement vis-à-vis the implementation of a Central Pay Commission. Such an artificial classification results in differential and discriminatory computation of pension benefits and is violative of Article 14 of the Constitution.

- (G) **BECAUSE** by retrospectively altering pensionary entitlements from 01.06.1972, the Act takes away accrued and vested rights of pensioners, thereby violating their right to livelihood and dignity under Article 21 of the Constitution.

- (H) **BECAUSE** this overreach is compounded by its impact on pensioners, who, having already reached the twilight years of life, are entitled to certainty and dignity in the enjoyment of their vested pension rights. By enabling arbitrary classifications between similarly situated pensioners through a legislative fiction, the Act not only defies settled constitutional principles but also inflicts disproportionate hardship on a vulnerable class of citizens. If permitted, such legislative manoeuvres would erode the rule of law by allowing Parliament to undo judicial decisions

at will, leaving those most in need of protection at the Respondent's mercy.

There is a violation of Principles of Reasonableness and Non-Arbitrariness vide the impugned Act AND financial constraints cannot justify discriminatory classification

- (I) **BECAUSE** the impugned amendment violates the settled constitutional principles of reasonableness and non-arbitrariness, which form the core of Article 14. By granting the Government unfettered discretion to discriminate between pensioners solely on the basis of retirement dates, the Act creates an irrational and unjust classification. Such arbitrariness not only offends equality under Articles 14 and 16 but also undermines judicial finality and the rule of law.
- (J) **BECAUSE** in *Madan Mohan Pathak vs Union Of India & Ors., (1978) 2 SCC 50*, it was held that when the object of an Act enacted after a judgment is to nullify the effect of that judgment, it is impermissible. The Court emphasized that legislative action cannot be used to annul or undermine a final judicial decision that grants rights to a party. (Relevant @ para 31 and 32)
- (K) **BECAUSE** while fiscal policy falls primarily within the executive and legislative domain, it is not immune from constitutional scrutiny and must conform to the principles of reasonableness and non-arbitrariness, particularly where fundamental rights are affected. The Finance Act, 2025 seeks to re-legitimize an artificial classification among a homogenous

class of pensioners—a classification already struck down as arbitrary and violative of Article 14. Its effect is to place all pensioners at the mercy of the Respondents, who, through retrospective legislation, may unilaterally impose unreasonable distinctions and deprive pensioners of their vested rights. Such unbridled and unguided power is constitutionally unsustainable and liable to be struck down.

- (L) **BECAUSE** this Hon'ble Court in **All Manipur Pensioners Association v. State of Manipur, (2020) 14 SCC 625** clearly held that fiscal constraints cannot justify arbitrary classification within a single class of pensioners, particularly for revisions of existing benefits (Relevant @ para 8, 8.1 and 8.2). The Act's validation directly contradicts this established principle.
- (M) **BECAUSE** financial constraints, even if assumed to exist, cannot be invoked as a justification to impose an unreasonable or discriminatory burden upon only one category of employees. Fiscal considerations may guide policy, but they cannot override the constitutional mandate of equality under Articles 14 and 16. The State cannot selectively apply the plea of financial hardship to disadvantage a particular class of pensioners while extending full benefits to others similarly situated. Such selective discrimination, premised solely on financial expediency, has been repeatedly held to be impermissible and constitutionally invalid.

(N) **BECAUSE** in the case of *Haryana State Minor Irrigation Tubewells Corporation v. G.S. Uppal*, (2008) 7 SCC 375, a corporation attempted to deny a higher, revised pay scale to its own employees while granting it to deputationists, citing financial losses as the reason. This Hon'ble Court rejected this plea, stating that as long as the posts exist and are manned, there is no justification for granting a lower scale of pay. The Court firmly held that financial constraints cannot be selectively applied to only one category of employees to create a discriminatory classification. (Relevant @ *para 13, 21, 33 & 34*)

Legislature cannot use retrospective amendments to nullify or circumvent judgments that have already been pronounced

(O) **BECAUSE** a valid retrospective validation law must remove the legal infirmity identified by the Court. The Finance Act 2025 was introduced when the Hon'ble Courts had nullified the artificial and unreasonable classification between pensioners retiring before and after 01.01.2006, leading to a situation where senior retirees received less pension than their juniors. The Finance Act, 2025 does not introduce any rational basis or intelligible differentia to justify this classification. Instead, Section 150 of the Act merely declares, through a non-obstante clause, that the government "*shall always be deemed to have had the authority*" to create such distinctions. It does not provide a new rational basis for the classification but simply asserts a power that the judiciary found was exercised arbitrarily. Such an enactment, which fails to cure the vice but merely overrules the judgment, is a colourable piece of legislation and is liable to be struck down, as it is

inconsistent with the fundamental rights guaranteed under Part III of the Constitution.

- (P) **BECAUSE** by declaring a binding judicial decision to be invalid without altering the fundamental legal basis (i.e., the requirements of Article 14), the legislature has usurped a judicial function. Reliance is placed on *Madan Mohan Pathak v. Union of India, (1978) 2 SCC 50*, wherein the Supreme Court held that the legislature cannot annul a final judgment that has created vested rights between parties. Further, in *NHPC Ltd. v. State of Himachal Pradesh, (2023) 17 SCC 12*, the Hon'ble Court held that retrospective validation is permissible only if it genuinely removes the legal infirmity found by the court; it cannot be a "device to simply abrogate a judicial decision." The impugned act is precisely such a device.
- (Q) **BECAUSE** in *NHPC Ltd. v. State of H.P., (2023) 17 SCC 1*, it was held that simply setting at naught a decision of a court without removing the defects pointed out in the said decision, would sound the death knell for the rule of law. The court further held that the legislative device of abrogation - by enacting retrospective amendments to a legislation, is not a device to circumvent any and all unfavourable judicial decisions. If enacted solely with the intention to defy judicial pronouncement, such an amendment Act may be declared to be ultra-vires and as a piece of 'colourable legislation.' (Relevant @ *para 37 and 38*)

- (R) **BECAUSE** in *State of Karnataka and Ors v Karnataka Pawn Brokers Association and Ors (2018) 6 SCC 363*, it was held that while the Legislature possesses the authority to amend laws with retrospective effect, such power must be exercised only to address and rectify the causes of invalidity highlighted in judicial pronouncements. It was clarified that the Legislature cannot use retrospective amendments to nullify or circumvent judgments that have already been pronounced. (Relevant @ *para 24 and 25*).
- (S) **BECAUSE** in *Bihar State Government Secondary School Teachers Association vs. Ashok Kumar Sinha and Ors (2014) 7 SCC 416*, it was held that if the Government frames rules claiming to follow a court order but those rules clearly go against the court's directions, such action cannot be accepted. If it is found that the rules are made under the pretext of complying with a judgment, but in reality, go against it, the courts will not allow such rules to stand. (Relevant @ *para 37*)
- (T) **BECAUSE** Part IV of the Finance Act, 2025 is a colourable and unconstitutional exercise of legislative power. By seeking to nullify a binding judicial pronouncement, the Act transgresses legislative competence, violates Article 14, undermines judicial finality, and breaches the doctrine of separation of powers. A Validation Act may cure defects identified by the Court, but it cannot, by mere fiat, divest vested rights or override final judgments. The impugned provisions, which perpetuate arbitrariness, are therefore liable to be struck down as ultra vires.

A retrospective amendment that withdraws benefits already granted to an employee infringes vested rights and violates Articles 14 and 16

- (U) **BECAUSE** the impugned retrospective amendment directly encroaches upon the vested pensionary rights of retirees and perpetuates an unjustified discrimination within a homogenous class. By depriving pensioners of benefits that had already accrued to them, it violates the guarantees of equality and fair treatment enshrined in Articles 14 and 16 of the Constitution.
- (V) **BECAUSE** in *Punjab State Co-Operative Agricultural Development Bank Limited Vs Registrar, Cooperative Societies And Ors (2022) 4 SCC 363*, it was held that an amendment with retrospective operation, which takes away a benefit already granted to an employee under the existing rules, would result in the divestiture of the employee's vested or accrued rights. (Relevant @ *para 49 and 52*).
- (W) **BECAUSE** in *Chairman, Railway Board and Ors vs. C.R. Rangadhamaiah and Ors (1997) 6 SCC 623*, it was held a rule which seeks to reverse from an anterior date a benefit which has been granted or availed of, e.g., promotion or pay scale, can be assailed as being violative of Articles 14 and 16 of the Constitution to the extent it operates retrospectively. (Relevant @ *para 20 and 24*).

The impugned provisions of the part IV of the Finance Act, 2025 are violative of Article 14 as well as binding judicial precedents mandating equal treatment of all pensioners.

- (X) **BECAUSE** the law pertaining to pensioners has been well settled by this Hon'ble Court that all pensioners constitute a single class and must be treated equally. However, the legislation in question seeks to empower the Government to create and sustain arbitrary classifications among pensioners, thereby granting itself legislative authority to act in violation of constitutional principles and directly contravening the binding precedents. These judgments, being the law of the land under Article 141 of the Constitution, are binding and must be followed by all authorities.
- (Y) **BECAUSE** the Constitutional Bench of this Hon'ble Court in *D.S. Nakara & Ors. vs. Union of India 1983 SCR (2) 165* held that all pensioners constitute a single class and must be treated equally. It was clearly established that Article 14 of the Constitution prohibits class legislation but allows reasonable classification, provided it satisfies two essential conditions: the classification must be based on an intelligible differentia that distinguishes those included in the group from those left out, and this differentia must have a rational nexus to the object sought to be achieved by the statute. (Relevant @ *para 3, 15, 16, 19, 20-22, 26-29, 31, 32, 36, 37, 42, 43, 44, 45, 46, 53, 58, 61, 65*)
- (Z) **BECAUSE** this Hon'ble Court in *Union of India v. SPS Vains, (2008) 9 SCC 125* held that there can be no disparity in payment of pension to officers of the same rank, who had retired prior to

the introduction of the revised pay scales, with those, who retired thereafter. (Relevant @ *para 16, 23, 27 - 30*)

(AA) **BECAUSE** in *All Manipur Pensioners Association v. State of Manipur, (2020) 14 SCC 625*, this Hon'ble Court held that parity is to be maintained between all pensioners without any artificial cut off on the basis of date of implementation of the government order. (Relevant @ *para 8, 8.1 and 8.2*)

(BB) **BECAUSE** Sections 147 to 150 of the Finance Act, 2025 are *ex facie* unconstitutional and cannot withstand judicial scrutiny. By retrospectively authorising an arbitrary classification among pensioners, these provisions directly contravene binding precedents of this Hon'ble Court in *D.S. Nakara v. Union of India*, *Union of India v. SPS Vains*, and *All Manipur Pensioners Association v. State of Manipur*, which unequivocally affirm that pensioners constitute a single homogenous class and are entitled to equal treatment irrespective of their date of retirement. The impugned enactment not only ignores and overrides the binding effect of these pronouncements under Article 141, but also seeks to divest pensioners of vested rights crystallised through final judicial orders. Such legislative interference undermines the rule of law, violates the guarantees of equality under Articles 14 and 16, and strikes at the heart of judicial finality and the doctrine of separation of powers. The impugned provisions are thus manifestly arbitrary, colourable in nature, and liable to be struck down as ultra vires the Constitution.

A Damocles' Sword of Uncertainty Cast by the Impugned Act Threatens Pensioners' Vested Rights and Survival

- (CC) **BECAUSE** the Respondents, by invoking the deeming fiction under Section 150 of the Finance Act, 2025, have retrospectively claimed legislative authority to undo final judicial pronouncements. The impugned enactment was brought purely to nullify a financial judgment affirmed by this Hon'ble Court that was adverse to the State. In doing so, it unsettles judicial outcomes already decided in favour of the Petitioner associations and creates a dangerous precedent whereby countless other settled cases across the country may now be reopened. The effect is to open a Pandora's box, enabling the Respondents to cite the impugned provision to deny legitimate rights recognised by courts, compelling pensioners to endlessly relitigate what has already been conclusively adjudicated. Such legislative intrusion into the judicial domain fatally undermines judicial finality, violates the separation of powers, and erodes the rule of law.
- (DD) **BECAUSE** by retrospectively altering pensionary entitlements with effect from 01.06.1972, the impugned Act deprives pensioners of accrued and vested rights which had already crystallised in their favour by virtue of judicial pronouncements. The deeming fiction under Section 150 confers unbridled power upon the Respondents to undo pensionary rights of millions of retirees at will, thereby exposing them to perpetual financial insecurity. Pension is a recognised measure of socio-economic security and a deferred portion of wages. Its arbitrary possible

withdrawal or reduction directly violates the right to livelihood and dignity guaranteed under Article 21 of the Constitution, particularly for senior citizens who are solely dependent on pension for survival.

- (EE) **BECAUSE** pension is not a bounty but a deferred portion of wages, constitutionally recognised as a measure of socio-economic security for retired employees. The impugned provisions, by granting the Respondents unchecked discretion to retrospectively classify pensioners on the basis of retirement dates, place a perpetual “Damocles’ sword” over millions of pensioners. Instead of providing certainty and stability, the deeming fiction of Section 150 legitimises uncertainty and arbitrariness, jeopardising the livelihood of those who depend solely on pension for survival. This violates the principles of equality and non-arbitrariness under Articles 14 and 16.
- (FF) **BECAUSE** the Validation Clause, if permitted to stand, will irreparably prejudice millions of pensioners, many of whom are advanced in age and wholly reliant on pension as their sole source of sustenance. By retrospectively authorising the State to reopen settled entitlements, the law threatens the survival and dignity of senior citizens, who will be forced into a cycle of uncertainty and litigation. Such deprivation and insecurity strike at the core of Article 21, which protects the right to life with dignity. The impugned provisions, therefore, not only undermine vested rights but also imperil the socio-economic security of the nation’s

elderly, warranting immediate judicial intervention to strike them down.

- (GG) The Petitioners respectfully submit that the present petition is squarely maintainable under Article 32, as it challenges a central legislation which, by legislative fiat, seeks to override a final judicial pronouncement of this Hon'ble Court and affects the vested rights of pensioners across the country. The impugned legislation impacts the rights of a broad class of retired civil servants governed by the Central Civil Services (Pension) Rules, 1972.
- (HH) The members of the Petitioner Associations include officers from various States and Union Territories, who have served in the Indian Postal Services, Indian Telecom Services, Indian Revenue Services etc. as well as in various Central Civil Services. The impugned provision therefore has a pan-India impact on a constitutionally significant class of pensioners, warranting the urgent and authoritative intervention of this Hon'ble Court.
- (II) Therefore, the Petitioners respectfully pray that this Hon'ble Court may be pleased to allow the present petition, declaring the "Validation of the Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India," as inserted by the Finance Act, 2025 as ultra vires the Constitution and therefore **unconstitutional**.

- (JJ) Petitioners have not filed any other petition either in this Court or in any other High Court seeking same or similar directions as prayed.

PRAYER

Keeping in view the above stated facts and circumstances; this Hon'ble Court may be pleased to:-

- i. Issue an appropriate writ, order or direction declaring the *"Validation of the Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India,"* as inserted by the Finance Act, 2025, as unconstitutional, ultra vires, and illegal;
- ii. Issue an interim stay, prohibiting the operation, implementation, and enforcement of the impugned provisions of the aforesaid legislation during the pendency of the present petition ;
- iii. Pass such other Order/direction(s), as Court deems fit and proper.

FILED BY:



DATED: 15.10.2025
PLACE: NEW DELHI

MUDIT GUPTA
ADVOCATE FOR THE PETITIONER(S)

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, K.Ragavendran, Age 75 years, S/o Late V.R.Krishnarao, Secretary General of National Coordination Committee of Pensioners Associations (NCCPA), having registered office At: - 29, South Agraharam, Kattuputhur, 621207, Tiruchirappalli District, Tamil Nadu, do hereby solemnly affirm and state as under: -

1. I am the Secretary General and authorized representative of the Petitioner no.1 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.

K. Ragavendran



4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

K. Ragavendran

DEPONENT

VERIFICATION

Verified at Kattuputhur on 30th day of Sep, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

K. Ragavendran

DEPONENT



Shanmugavelu Shanmugavelu
C. SHANMUGAVELU M.Com.,B.L.,
Advocate & Notary
Goms No : 733/2002
V.S. Nagar, Kattuputhur,
Thottiam (Tk), Trichy (Dt)
Cell : 96591 34467

30/9/25

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, K.G.Jayaraj, Age 80, S/o K.N.Gopalan, General Secretary of All India BSNL Dot Pensioners Association (AIBDPA), having registered office at: - Dada Ghosh Bhawan, 2151/1, New Patel Nagar, New Delhi-110008, do hereby solemnly affirm and state as under: -

1. I am the General Secretary and authorized representative of the Petitioner no.2 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

[Signature]
DEPONENT

VERIFICATION

29 SEP 2025

Verified at _____ on _____ day of _____, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

[Signature]
DEPONENT

I identify the deponent who has signed in my Presence



ATTESTED
[Signature]
**NOTARY PUBLIC
DELHI INDIA
29 SEP 2025**

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.


...Respondents

AFFIDAVIT

I, V. Vara Prasad, Age 69, S/o V.Suryarao, General Secretary of All India BSNL Pensioners Welfare Association (AIBSNLPWA), having registered office at:- Lakshmi Golul Enclave, LIC Colony, Vijayawada 520008, do hereby solemnly affirm and state as under: -

1. I am the General Secretary and authorized representative of the Petitioner no.3 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.




V. VARA PRASAD
 General Secretary
ALL INDIA BSNL PENSIONERS'
WELFARE ASSOCIATION
VIJAYAWADA

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

V. Varad

DEPONENT

V. VARA PRASAD
General Secretary
ALL INDIA BSNL PENSIONERS' WELFARE ASSOCIATION VIJAYAWADA

VERIFICATION

Verified at Vijayawada on 29th day of September 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

V. Varad

DEPONENT

V. VARA PRASAD
General Secretary
ALL INDIA BSNL PENSIONERS' WELFARE ASSOCIATION VIJAYAWADA



K.K.K. 29/9/2025

K. Krishna Kishore Kumar
B.Sc., B.L.
ADVOCATE & NOTARY
N.R.P. Road, Near Registrar's Office
GANDHINAGAR,
VIJAYAWADA-520 003.
ANDHRA PRADESH, INDIA.

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors.Respondents

AFFIDAVIT

I, Dwijendra Kumar Debnath, Age 69, S/o Late Radheshyam Debnat, General Secretary of All India Postal and RMS Pensioners Association (AIPRPA), having registered office at: - Delhi HQ- First Floor, North Avenue Post Office Building, New Delhi- 110001, also at Chennai HQ- 2/44, Muthial Chetty Street, Purasawalkam, Chennai-60007, also at Guwahati Headquarters at H/No. 17, 2nd Bylane, Kali Mandir Road, Jyotikuchi, P.O. Odalbakra, Guwahati - 781034, do hereby solemnly affirm and state as under: -

1. I am the General Secretary and authorized representative of the Petitioner no.4 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.

3. The Annexures filed alongwith the Petition are true copies of their respective original.



4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

Swijendra Kumar Debnath

DEPONENT

VERIFICATION

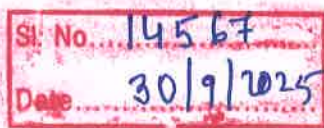
Verified at Guwahati on 30th day of September, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

Swijendra Kumar Debnath

DEPONENT

Identified by
Umesh Prasad
Advocate
Enrol. No. 682/2020

Solemnly affirmed before me this day, I certify that I read over and explained the contents to the declarant and that the declarant seemed perfectly to understand them.



Umesh
NOTARY
ASEEMA CHETIA
Kamrup & Metro Guwahati
Regd. No.- 13514
GOVT OF INDIA

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

AFFIDAVIT

I, D.Balasubramanian, Age 79, S/o Dhanushkodi Sastrigal, General Secretary of All India Federation of Pensioners Associations, Saidepet, West Chennai 600015 (AIFPA), having registered office at: - G2, "Soundarya", New No.51(Old No.22) Kavarai Street, Saidapet West, Chennai 600015, do hereby solemnly affirm and state as under: -

1. I am the General Secretary and authorized representative of the Petitioner no.5 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

ALL INDIA FEDERATION OF PENSIONERS' ASSOCIATIONS
G2, "SOUNDARYA" APARTMENTS,
NEW No. 51 (OLD No. 22), KAVARAI STREET,
SAIDAPET WEST, CHENNAI - 600 015.

D. Balasubramanian
DEPONENT
Genl. Secretary

VERIFICATION

Verified at _____ on ____ day of _____, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

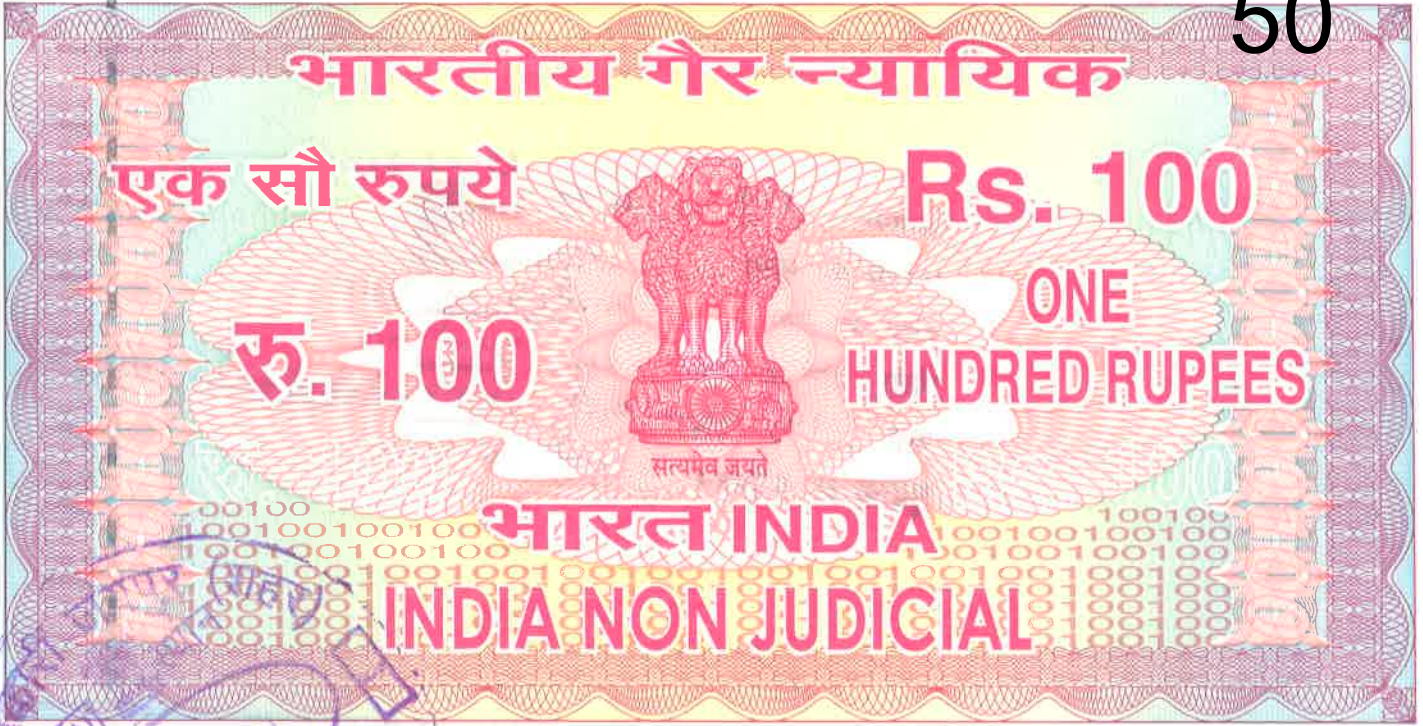


G. Rajendran
G. RAJENDRAN, M.A.B.L.,
Advocate & Commissioner of Oaths,
Notary Public, GOVT. OF INDIA,
No.48/58, East Jones Road,
Saidapet, Chennai - 600 015.
Cell: 98412 15885

D. Balasubramanian
DEPONENT
D. BALASUBRAMANIAN
GENERAL SECRETARY

ALL INDIA FEDERATION OF PENSIONERS' ASSOCIATIONS
G2, "SOUNDARYA" APARTMENTS,
NEW No. 51 (OLD No. 22), KAVARAI STREET,
SAIDAPET WEST, CHENNAI - 600 015.

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CA 913994

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, Bagirath Mal Sunda, Age 72, S/o Chunni Lal, General Secretary of Central Government Pensioners Association, Rajasthan (CGPA), having registered office at: C3, Netajee Subash Nagar -2, Hari Marg, Tonk Road, Jaipur 302015, do hereby solemnly affirm and state as under: -



Handwritten signature in blue ink.



30 SEP 2025

Sworn & Signed Before Me
Handwritten signature and date 20/9/2025
NOTARY PUBLIC
GOVT. OF INDIA

1. I am the General Secretary and authorized representative of the Petitioner no.6 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras _____ to) and from pages _____ to _____ , to List of Dates and Synopsis pages and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.
4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

[Handwritten Signature]
DEPONENT

VERIFICATION

Verified at Jaipur on 29th day of September, 2025 that the contents of the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.



30 SEP 2025

Sworn & Signed Before Me
[Handwritten Signature]
 30/9/2025
NOTARY PUBLIC
GOVT. OF INDIA

[Handwritten Signature]
DEPONENT

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors. ...Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, Janardhan Pandurang Dhandre, Age 69, S/o Pandurang Bhadu Dhandre, General Secretary of Postal Accounts and Audit Pensioners Association, Nagpur (PAAAPA), having registered office at: - 'Vaibhav' 88, Revatinagar, Besa Road, Nagpur 440037, do hereby solemnly affirm and state as under: -

1. I am the General Secretary and authorized representative of the Petitioner no.7 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



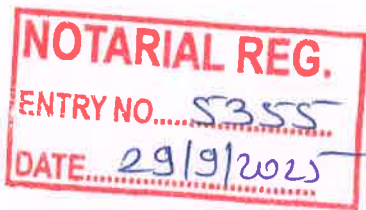
4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

J.P. Dhandre
J. P. DHANDRE
GENERAL SECRETARY
POSTAL ACCOUNTS AND AUDIT
PENSIONERS ASSOCIATION
NAGPUR-440037. M: 9423684993

VERIFICATION

Verified at Nagpur on 29^m day of September 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

J.P. Dhandre
DEPONENT
J. P. DHANDRE
GENERAL SECRETARY
POSTAL ACCOUNTS AND AUDIT
PENSIONERS ASSOCIATION
NAGPUR-440037. M: 9423684993



THE NOTARY PUBLIC DOES NOT ASSUME ANY RESPONSIBILITY/ LIABILITY FOR LEGALITY IN PURSUANCE OF DOCUMENT/ WITNESS AND FULFILMENT OF ANY LEGAL REQUIREMENTS

Sworn before me on this 29^m dt. day of Sep 20 25 at NAGPUR by Shri/Smt./Ku. Jindhar P. Dhandre R/o Nag who has been identified by Shri/Smt. Self Advocate, Nagpur

J.P. Dhandre
Vijayata Namdeo Dongre
NOTARY
NAGPUR (M.S.) India,





IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

AFFIDAVIT

I, Puranjoy Lahiri, Age 79, S/o Late Pramatha Nath Lahiri, General Secretary of Co-ordination Committee of Central Government Pensioners Association, West Bengal (CCCGPA WB), having registered office at: - "K.G.Bose Bhawan" 68/B, Malanga Lane, Kolkata-700012, do hereby solemnly affirm and state as under: -

1. I am the General Secretary and authorized representative of the Petitioner no.8 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.

2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.

3. The Annexures filed alongwith the Petition are true copies of their respective original.



4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.



Puramita Bishoi
DEPONENT

VERIFICATION

Verified at Alipore on 30th day of September, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.



Puramita Bishoi
DEPONENT

IDENTIFIED BY ME

Puramita Bishoi
Advocate
Enrollment No. F4277/2022

Ananta Kumar Das
[Signature]

ATTESTED
ANANTA KUMAR DAS
NOTARY PUBLIC
GOVT. OF INDIA
Regd. No.52447/2025
Alipore Judges Court

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

AFFIDAVIT

I, T.N.Venkiteswaran, Age 84, S/o late M.V.Narayana Iyer, General Secretary of Central Government Pensioners Association (CGPA), Kerala, having registered office at: -Pension Kendra, 2nd Floor, Capital Towers, Patturaickal Jn, Thiruvambady P.O, Thrissur 680022, Kerala, do hereby solemnly affirm and state as under: -

1. I am the General Secretary and authorized representative of the Petitioner no.9 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



[Handwritten Signature]

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

T.N. Venkiteswar
DEPONENT
T.N. Venkiteswar

VERIFICATION

Verified at Ayyankhole on 03rd day of September, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

T.N. Venkiteswar
DEPONENT



Solemnly affirmed and signed before me
by the deponent on this the...03rd...day of
September 2025 at my office at Ayyankhole, Thirissur

C. Mohanachandran
C. MOHANACHANDRAN
NOTARY PUBLIC
Reg. No: 3402
Thirissur, Kerala

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, G.Babu, Age 81, S/o R/Gopalachar, President of Karnataka Posts and Telecommunications Pensioners' Association, having registered office at:
- No. 61/1, Pensioners' Bhavan, 1st Main, 11th Cross, Telecom Layout, Srirampura Phase-II, Jakkur Cross, Bengaluru - 560 064, do hereby solemnly affirm and state as under: -

1. I am the President of the Petitioner no.10 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

DEPONENT

VERIFICATION

Verified at _____ on ____ day of _____, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

DEPONENT



SWORN TO BEFORE ME

ARUNA .V., B.A., LL.B.
ADVOCATE & NOTARY PUBLIC
GOVT. OF INDIA
No. 81, 18th Cross, 1st Block
Rajajinagar, Bengaluru - 560 010

NOTARIAL REGISTER
Sl. No. 101 Page 88
Vol. XVI Date 30/9/2025

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, Manapuram Chandrasekhara Rao, Aged 73, S/o Late M.Krishna Murthy, General Secretary of All Central Government Employees Pensioners' Association Visakhapatnam, having its registered office at 58-12-18/F-2, Old Karasa, VSP-9, Visakhapatnam, do hereby solemnly affirm and state as under: -

1. I am the General Secretary of the Petitioner no.11 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ___ to ___) and from pages ___ to ___, List of Dates and Synopsis pages ___ to ___ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.

ATTESTED
Nagesh
**NOTARY
VISAKHAPATNAM
ANDHRA PRADESH
INDIA**

M. Chandrasekhara Rao

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

M. chudresh

DEPONENT

VERIFICATION

Verified at _____ on ____ day of _____, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

M. chudresh

DEPONENT



MANTRI SRI NAGESH
ADVOCATE & NOTARY
31-23-36, Kurmannapalem
Vadlapudi (PO), Gajuwaka
VISAKHAPATNAM-530 046
Cell:9246672990

ATTESTED
Nagesh
NOTARY
VISAKHAPATNAM
ANDHRA PRADESH
INDIA

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, R.K.Mudgal, Age 72, S/o Late R,D,Mudgal, General Secretary of MTNL Retired Executives Welfare Association, having its registered office at C-3/83,Sector-11, Rohini, Delhi 110085, do hereby solemnly affirm and state as under: -

1. I am the General Secretary of the Petitioner no.12 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



Rajkumar

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.


DEPONENT

VERIFICATION

Verified at NEW DELHI on 29th day of SEPTEMBER, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.


DEPONENT



ATTESTED


NOTARY PUBLIC
GOVT. OF INDIA

29 SEP 2025

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

AFFIDAVIT

I, T.V.Suryaprakash, S/o Late T.M.Vasanthaiah, Age 71, Secretary of Coffee Board Pensioners Association, having its registered office at 319, 16th Main Road, Jayanagar 4th T Block, Bangaluru 560041, do hereby solemnly affirm and state as under: -

1. I am the Secretary of the Petitioner no.13 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ___ to ___) and from pages ___ to ___, List of Dates and Synopsis pages ___ to ___ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



10 OCT 2025

T.V.Suryaprakash
Secretary
COFFEE BOARD PENSIONERS' ASSOCIATION
No. 319, 16th A Main Road,
Jayanagar 4th 't' Block,
Bengaluru - 560 041.

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

J.P. Prakash

Secretary

COFFEE BOARD PENSIONERS' ASSOCIATION
No. 319, 16th A Main Road, DEPONENT
Jayanagar 4th 't' Block,
Bengaluru - 560 041.

VERIFICATION

Verified at Bangalore on 29th day of September 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

J.P. Prakash

Secretary

COFFEE BOARD PENSIONERS' ASSOCIATION
No. 319, 16th A Main Road,
Jayanagar 4th 't' Block,
Bengaluru - 560 041.

DEPONENT



SWORN TO BEFORE ME

Mohammed Hussain K.
MOHAMMED HUSSAIN, K., BAL, LLB
ADVOCATE AND NOTARY
GOVT OF INDIA
Reg. No: 28459
No 717 4th Main Road, COD Lane
V S Town, Kengeri Upanagara
BANGALORE 560060.

10 OCT 2025

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, Prahlad Rai, Age 68 years, S/o Shri Keshar Lal, General Secretary of All India Retired BSNL Executives Welfare Association, having its registered office at C-8/230 Yamuna Vihar, Delhi – 110053, do hereby solemnly affirm and state as under: -

1. I am the General Secretary of the Petitioner no.14 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



ATTESTED
[Signature]
**NOTARY
RAJASTHAN JAIPUR**

28 SEP 2025

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

Prahlad Rai
DEPONENT

PRAHLAD RAI
GENERAL SECRETARY
AIR BSNL EWA(CHQ)

VERIFICATION

Verified at _____ on ____ day of _____, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

Notary Regd No *646*
Dated *28/9/2025*

SWORN & SIGNED BEFORE ME

[Signature]

NOTARY PUBLIC
JAIPUR DISTE

Prahlad Rai
DEPONENT

PRAHLAD RAI
GENERAL SECRETARY
AIR BSNL EWA(CHQ)

28 SEP 2025



**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

AFFIDAVIT

I, T.V.Suryaprakash, Age 71, S/o T.M.Vasanthaiyah, General Secretary of Pensioners Association of Autonomous / Statutory Bodies of Central Government (R) Karnataka, having its registered office at 319, 16th Main Road, Jayanagar 4th T Block, Bangaluru 560041, do hereby solemnly affirm and state as under: -

1. I am the General Secretary of the Petitioner no.15 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



10 OCT 2025

T.V.Suryaprakash
Gt. Secretary
Pensioners Associations of Autonomous/Statutory
Bodies Of Central Government
319, 16th 'A' Main Road, Jayanagar, 4th 'T' Block,
Bengaluru - 560 041.

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.

J. Prakash

Gl. Secretary

Pensioners Associations of Autonomous/Statutory
Bodies Of Central Government
319, 16th 'A' Main Road, Jayanagar, 4th 'T' Block,
Bengaluru - 560 041.

DEPONENT

VERIFICATION

Verified at Bengaluru on 10th day of September, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

J. Prakash

Gl. Secretary

Pensioners Associations of Autonomous/Statutory
Bodies Of Central Government
319, 16th 'A' Main Road, Jayanagar, 4th 'T' Block,
Bengaluru - 560 041.

DEPONENT



SWORN TO BEFORE ME

[Signature]
MOHAMMED HUSSAIN K, BAL, LLB
ADVOCATE AND NOTARY
GOVT OF INDIA
Reg. No: 20459
No 717, 4th Main Road, COD Lane
V S Town, Kengeri Upanagara
BANGALORF 560060

10 OCT 2025

Phone No:
Sold To/Issued To:
G.L. Jogi
For Whom/ID Proof:
Self

भारत INDIA
INDIA NON JUDICIAL
K. RAMANA
SVL NO. 127/15/2012/A
KARNATAKA
MANGALURU
HYDERABAD 500009



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**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents


AFFIDAVIT

I, G.L. Jogi, Age 72 years, S/o Late Sh. Prem Nath, General Secretary of Sanchar Nigam Pensioners' Welfare Association, having its registered office at B-11/1, Ramesh Nagar, New Delhi 110015, do hereby solemnly affirm and state as under: -

1. I am the General Secretary of the Petitioner no.16 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.

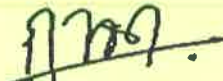


4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.


DEPONENT

VERIFICATION

Verified at _____ on ____ day of _____, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.


DEPONENT



ATTESTED

P. ANIL KUMAR
B.Sc, B.L.
ADVOCATE & NOTARY
Regd. No: 5766
Appointed by Govt. of India
1-7-181, BAKARAM, MUSHEERABAD
HYDERABAD, TELANGANA

29 SEP 2025

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

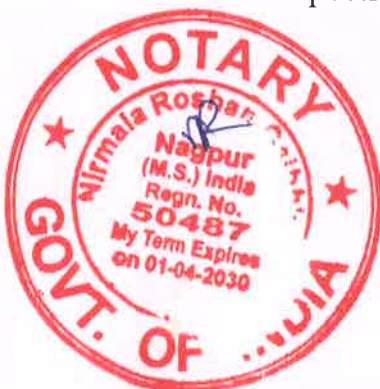
Union of India & Ors.

...Respondents

AFFIDAVIT

I, M.V.Naik, Age 75 years, S/o Vithalrao Naik, General Secretary of Nagpur Central & State Government Pensioners Association, having its registered office at 230-A, Gandhi Chowk, P&T Union House, Sadar, Nagpur- 440001, do hereby solemnly affirm and state as under: -

1. I am the General Secretary of the Petitioner no.17 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



NOTARIAL REG. 73
ENTRY NO. 655
DATE 29/09/2025

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.


DEPONENT

(M. V. NAIK)
General Secretary

Nagpur Central State Govt.
Pensioner's Association, 230-A,
Gandhi Chowk, Sadar, Nagpur-44000.

VERIFICATION

Verified at _____ on 29th day of September, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.




DEPONENT

(M. V. NAIK)
General Secretary

Nagpur Central State Govt.
Pensioner's Association, 230-A,
Gandhi Chowk. Sadar, Nagpur-44000.



Sworn before me on this 29th day of Sept, 2025 at Nagpur by Shri/Smt./Ku. M.V. Naik R/o Nagpur who has been identified by Shri/Smt. Adv. Kajal Gupta Advocate, Nagpur.




NOTARY
NAGPUR (M.S.) INDIA

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

AFFIDAVIT

I, Y.Rajasekara Reddy, Age 62 years, S/o Y.Chandrashekara Reddy, Secretary General of Defense Civilian Officers Pensioners Welfare Association, having its registered office at 3-5-32/3, Sumitra Nagar, Kukatpally, Medhal – Malkajgiri (Dist.), Hyderabad – 72 (T.S.), do hereby solemnly affirm and state as under: -

1. I am the Secretary General of the Petitioner no.18 in the above-named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed alongwith the Petition are true copies of their respective original.



NOTARY ATTESTED


R. Pushpa Latha
R. Pushpa Latha
Regn. No: 108/110,
Plot No: 1, Shop No.1, Kamala Prasanna Nagar,
Allwyn Colony, Kukatpally,
Hyderabad-72. Cell: 9666691228
My Commission Expires February 27, 2027

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing materials has been concealed therefrom.



DEPONENT

VERIFICATION

Verified at Hyderabad on 29th day of September, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.


DEPONENT



NOTARY ATTESTED

R. Pushpa Latha
Regn. No: 108/110,
Plot No: 1, Shop No.1, Kamala Prasanna Nagar,
Allwyn Colony, Kukatpally,
Hyderabad-72. Cell: 9666691228
My Commission Expires February 27, 2027

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

AFFIDAVIT

I, V. Krishna Mohan , aged about 63 years, S/o. V. Gangadhara Rao, Secretary of Telangana All Pensioners and Retired Persons Association, Address: H. No. 2-280, Plot No. 7, Adarsh Nagar, Meerpet, Balapur Mandal, Hyderabad - 500097, Telangana, do hereby solemnly affirm and state as under: -

1. I am the Secretary of the Petitioner no.19 in the above named Petition and well acquainted with facts and circumstances of the case and as such competent to swear this affidavit.
2. That the averments contained in the Writ Petition (paras ____ to ____) and from pages ____ to ____, List of Dates and Synopsis pages ____ to ____ and applications are true to my knowledge and belief and derived from the records of the case.
3. The Annexures filed along with the Petition are true copies of their respective original.



ATTESTED
T. Someshwer
T. SOMESHWER
ADVOCATE & NOTARY
Appointed by the Govt. of T.S.
GOMs No. 747/11
16-2-741/B/47, Asman G. 4th
Malakpet, Hyderabad-500016

4. That the facts stated in the above affidavit are true and correct to my knowledge. No part of the same is false and nothing material has been concealed therefrom.

V. Krishna Mohan
DEPONENT

VERIFICATION

Verified at 03rd day of October, 2025 that the contents of the accompanying Affidavit are true and correct to the best of my knowledge and no material fact has been concealed therefrom.

V. Krishna Mohan
DEPONENT



ATTESTED
T. Someshwer
T. SOMESHWER
ADVOCATE & NOTARY
Appointed by the Govt. of T.S.
GOMs No. 747/11
16-2-741/B/47, Asman Gadh
Malakpet, Hyderabad-500 036.



भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-29032025-262125
CG-DL-E-29032025-262125

असाधारण

EXTRAORDINARY

भाग II — खण्ड I

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 7] नई दिल्ली, शनिवार, मार्च 29, 2025/चैत्र 8, 1947 (शक)

No. 7] NEW DELHI, SATURDAY, MARCH 29, 2025/CHAITRA 8, 1947 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 29th March, 2025/Chaitra 8, 1947 (Saka)

The following Act of Parliament received the assent of the President on the 29th March, 2025 and is hereby published for general information:—

THE FINANCE ACT, 2025

No. 7 OF 2025

[29th March, 2025.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2025-2026.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2025.

(2) Save as otherwise provided in this Act,—

(a) sections 2 to 91, 104 to 120, 125 and 136 shall come into force on the 1st day of April, 2025;

(b) sections 121 to 124 and sections 126 to 134 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title and commencement.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st April, 2025, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, or in the cases where income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) and, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

43 of 1961.

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A or sub-section (1A) of section 115BAC, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A or sub-section (1A) of section 115BAC, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined as per sub-clause (i) shall be reduced by the amount of income-tax determined as per sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “three lakh rupees” had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “five lakh rupees” had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “three lakh rupees” had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of

the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed as per the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, or in case of co-operative society resident in India, whose income is chargeable to tax under section 115BAD or 115BAE of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act,—

(i) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(ii) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(iii) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(iv) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(b) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act,—

(i) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(ii) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(iii) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(iv) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(v) having a total income [including the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (iii) and (iv), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.;

(c) in the case of an association of persons consisting of only companies as its members,—

(i) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(d) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(e) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(f) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(g) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) and (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(iii) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(iv) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (c) above, having total income chargeable to tax under section 115JC of the Income-tax Act exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (d) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(i) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(ii) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (e) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in respect of income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(i) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(ii) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(iii) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(iv) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (iii) above, at the rate of fifteen per cent. of such income-tax:

Provided also that in case where the provisions of sub-section (1A) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in case of an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (1A) of section 115BAC, the rate of surcharge on the income-tax shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having total income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, and such income exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(iii) two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in the case of a specified fund, referred to in clause (c) of the *Explanation* to clause (4D) of section 10 of the Income-tax Act, whose income includes any income under clause (a) of sub-section (1) of section 115AD of the Income-tax Act, the income-tax computed on that part of income shall not be increased by any surcharge.

(4) In cases in which tax has to be charged and paid under sub-section (2A) of section 92CE or section 115QA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 192A, 194, 194C, 194DA, 194E, 194EE, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194K, 194M, 194N, 194-O, 194Q, 194R, 194S, 194T, 196A, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident except in case of deduction on income by way of dividend under section 196D of the Income-tax Act, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(b) in the case of every individual or Hindu undivided family or association of persons except in case of association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, in case of deduction on income by way of dividend under section 196D of the Act, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(c) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(d) in the case of every co-operative society, being a non-resident, calculated,—

(i) at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(e) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(f) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(b) in the case of an association of persons, being a non-resident, and consisting of only companies as its members, calculated,—

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(c) in the case of every co-operative society, being a non-resident, calculated,—

(i) at the rate of seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees;

(d) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(e) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed as per the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, or in case of a co-operative society resident in India whose income is chargeable to tax under section 115BAD or 115BAE of the Income-tax Act:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

(b) in the case of every individual or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend and income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(v) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (iii) and (iv):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.;

(c) in the case of an association of persons consisting of only companies as its members,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(d) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(i) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(e) in the case of every firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(f) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(i) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(g) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees;

Provided also that in the case of persons mentioned in (a) and (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(iii) two crore rupees but does not exceed five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(iv) five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees;

Provided also that in the case of association of persons mentioned in (c) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(i) fifty lakh rupees, but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

Provided also that in the case of a co-operative society mentioned in (d) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(i) one crore rupees, but does not exceed ten crore rupees, the total amount payable as “advance tax” on such income and surcharge thereon, shall not exceed the total amount payable as “advance tax” on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(ii) ten crore rupees, the total amount payable as “advance tax” on such income and surcharge thereon, shall not exceed the total amount payable as “advance tax” and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (e) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as “advance tax” on such income and surcharge thereon, shall not exceed the total amount payable as “advance tax” on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as “advance tax” on such income and surcharge thereon, shall not exceed the total amount payable as “advance tax” on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as “advance tax” on such income and surcharge thereon, shall not exceed the total amount payable as “advance tax” and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the “advance tax” computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such “advance tax”:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the “advance tax” computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such “advance tax”:

Provided also that in respect of income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the “advance tax” computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(i) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such “advance tax”;

(ii) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such “advance tax”;

(iii) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such "advance tax"; and

(iv) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (iii) above, at the rate of fifteen per cent. of such "advance tax":

Provided also that in case where the provisions of sub-section (1A) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in case an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (1A) of section 115BAC, the rate of surcharge on the "advance tax" shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, whose income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act having total income exceeding,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(iii) two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in the case of a specified fund, referred to in clause (c) of the *Explanation* to clause (4D) of section 10 of the Income-tax Act, whose income includes any income under clause (a) of sub-section (1) of section 115AD of the Income-tax Act, the advance tax computed on that part of income shall not be increased by any surcharge.

(10) In cases to which Paragraph A of Part III of the First Schedule applies, or in cases where income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax

under sub-section (2) of section 174 or section 174A, or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, or sub-section (1A) of section 115BAC, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, or sub-section (1A) of section 115BAC, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined as per sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined as per sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "four lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section.

(1) The amount of income-tax as specified in sub-sections (1) to (3) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(12) The amount of income-tax as specified in sub-sections (4) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India:

Provided further that nothing contained in this sub-section shall apply in respect of income-tax as specified in sub-section (9), calculated on income, referred to in clause (a) of sub-section (1) of section 115AD of the Income-tax Act, of specified fund referred to in clause (c) of the *Explanation* to clause (4D) of section 10 of the Income-tax Act.

(13) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st April, 2025, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed as per the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

3. In section 2 of the Income-tax Act,—

(a) in clause (14); with effect from the 1st April, 2026,—

(i) for sub-clause (b), the following sub-clause shall be substituted, namely:—

“(b) any securities held by—

(i) a Foreign Institutional investor which has invested in such securities in accordance with the regulations made under the Securities and Exchange Board of India Act, 1992; or

(ii) an investment fund specified in clause (a) of *Explanation 1* to section 115UB which has invested such securities in accordance with the provisions of the regulations made under the Securities and Exchange Board of India Act, 1992 or under the International Financial Services Centres Authority Act, 2019;”;

15 of 1992.

15 of 1992.
50 of 2019.

(ii) in sub-clause (c), the words “on account of the applicability of the fourth and fifth provisos thereof” shall be omitted;

(b) in clause (22),—

(i) in the long line, after sub-clause (ii), the following sub-clause shall be inserted, namely:—

‘(iia) any advance or loan between two group entities, where,—

(A) one of the group entity is a “Finance Company” or a “Finance Unit”; and

(B) the parent entity or principal entity of such group is listed on stock exchange in a country or territory outside India other than the country or territory outside India as may be specified by the Board in this behalf;’

(ii) in *Explanation 3*, after clause (b), the following clauses shall be inserted, namely:—

‘(c) “Finance Company” and “Finance Unit” shall have the same meaning as assigned respectively to them in clauses (e) and (f) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority (Finance Company) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019:

Provided that such Finance Company or Finance Unit, is set up as a global or regional corporate treasury centre for undertaking treasury activities or treasury services as per the relevant regulations made by the International Financial Services Centres Authority established under section 4 of the said Act;

(d) “group entity”, “parent entity” and “principal entity” shall be such entities which satisfy such conditions as prescribed in this behalf.’;

(c) in clause (47A), after sub-clause (c) and before the proviso, the following sub-clause shall be inserted with effect from the 1st April, 2026, namely:—

“(d) any crypto-asset being a digital representation of value that relies on a cryptographically secured distributed ledger or a similar technology to validate and secure transactions, whether or not such asset is included in sub-clause (a) or sub-clause (b) or sub-clause (c):”.

4. In section 9 of the Income-tax Act, in sub-section (1), with effect from the 1st April, 2026,—

Amendment of section 9.

(a) in clause (i), in the *Explanation 2A*, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that the transactions or activities which are confined to the purchase of goods in India for the purpose of export shall not constitute significant economic presence in India.”;

(b) in the second proviso, for the words “Provided further”, the words “Provided also” shall be substituted.

5. In section 9A of the Income-tax Act,—

Amendment of section 9A.

(a) in sub-section (3), in clause (c),—

(i) the words “or indirectly” shall be omitted;

(ii) after the words “the corpus of the fund”, the words “as on the first day of April and the first day of October of the previous year” shall be inserted;

(iii) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that where the said aggregate participation or investment in the fund exceeds five per cent. on the first day of April or the first day of October of the previous year, the condition mentioned in this clause shall be deemed to be satisfied, if it is satisfied within four months of the first day of April or the first day of October of such previous year, as the case may be;”;

(b) in sub-section (8A), for the figures “2024”, the figures “2030” shall be substituted.

Amendment of section 10.

6. In section 10 of the Income-tax Act,—

(a) in clause (4D), in the *Explanation*,—

(i) in clause (aa), for the figures “2025”, the figures “2030” shall be substituted;

(ii) in clause (c),—

(A) in sub-clause (i), in item (I), for sub-item (b), the following sub-item shall be substituted, namely:—

“(b) which has been granted a certificate as a retail scheme or an Exchange Traded Fund and satisfies the conditions laid down for such schemes or funds under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the International Financial Services Centres Authority Act, 2019.”;

50 of 2019.

(B) in sub-clause (ii), in item (I), for the figures “2025”, the figures “2030” shall be substituted;

(b) in clause (4E), with effect from the 1st April, 2026,—

(i) in sub-clause (ii), after the words “offshore derivative instruments”, the words “or over-the-counter derivatives” shall be inserted;

(ii) in the long line, after the word, figures and letters “section 80LA”, the words “or any Foreign Portfolio Investor being a unit of an International Financial Services Centre” shall be inserted;

(iii) the following *Explanation* shall be inserted, namely:—

‘*Explanation*.—For the purposes of this clause, “Foreign Portfolio Investor” means a person registered under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 made under the Securities and Exchange Board of India Act, 1992;’;

15 of 1992.

(c) in clause (4F), for the figures “2025”, the figures “2030” shall be substituted;

(d) in clause (4H),—

(i) in the opening portion,—

(A) for the word “aircraft” at both the places where it occurs, the words “aircraft or a ship” shall be substituted;

(B) for the figures “2026”, the figures “2030” shall be substituted;

(ii) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

‘*Explanation*.—For the purposes of this clause,—

(a) “aircraft” means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;

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(b) "ship" means a ship or an ocean vessel, engine of a ship or ocean vessel, or any part thereof;";

(e) in clause (10D), for the eighth proviso, the following proviso shall be substituted, namely:—

'Provided also that the provisions of the fourth, fifth, sixth and seventh provisos shall not apply to any sum received—

(a) on the death of a person; or

(b) under a life insurance policy issued by the International Financial Services Centre insurance office, including the sum allocated by way of bonus on such policy.

Explanation.—For the purposes of this proviso, "International Financial Services Centre insurance office" shall have the same meaning as assigned to it in clause (k) of sub-regulation (1) of regulation 3 of the International Financial Services Centres Authority (Insurance Intermediary) Regulations, 2021, made under the International Financial Services Centres Authority Act, 2019;";

50 of 2019.

(f) after clause (12B), the following clause shall be inserted with effect from the 1st April, 2026, namely:—

"(12BA) any payment from the National Pension System Trust to an assessee, being the parent or guardian of a minor, under the pension scheme referred to in section 80CCD, on partial withdrawal made out of the account of the minor, as per the terms and conditions, specified under the Pension Fund Regulatory and Development Authority Act, 2013 and the regulations made thereunder, to the extent it does not exceed twenty-five per cent. of the amount of contributions made by him;";

23 of 2013.

(g) in clause (23FE),—

(i) in the opening portion, after the words "long-term capital gains", the brackets, words, figures and letters "(whether or not such capital gains are deemed as short-term capital gains under section 50AA)" shall be inserted;

(ii) in sub-clause (i), for the figures "2025", the figures "2030" shall be substituted;

(h) in clause (34B),—

(i) for the word "aircraft" at both the places where it occurs, the words "aircraft or a ship" shall be substituted;

(ii) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

Explanation.—For the purposes of this clause,—

(a) "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;

(b) "International Financial Services Centre" shall have the same meaning as assigned to it in clause (g) of section 2 of the Special Economic Zones Act, 2005;

(c) "ship" means a ship or an ocean vessel, engine of a ship or ocean vessel, or any part thereof;";

28 of 2005.

(i) in clause (50), after the long line and before *Explanation 1*, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

"Provided that the provisions of this clause shall not apply to any income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2026."

Amendment of section 12AB.

7. In section 12AB of the Income-tax Act,—

(a) in sub-section (1), the following proviso shall be inserted, namely:—

‘Provided that where an application is made under sub-clauses (i) to (v) of the said clause, and the total income of such trust or institution, without giving effect to the provisions of sections 11 and 12, does not exceed rupees five crores during each of the two previous years, preceding the previous year in which such application is made, the provisions of this sub-section shall have effect as if for the words “five years”, the words “ten years” had been substituted.’;

(b) in sub-section (4), in the *Explanation*, in clause (g), the words “is not complete or it” shall be omitted.

Amendment of section 13.

8. In section 13 of the Income-tax Act, in sub-section (3),—

(i) for clause (b), the following clause shall be substituted, namely:—

“(b) any person whose total contribution to the trust or institution, during the relevant previous year exceeds one lakh rupees, or, in aggregate up to the end of the relevant previous year exceeds ten lakh rupees, as the case may be;”;

(ii) in clause (d), the word “person,” shall be omitted;

(iii) in clause (e), the brackets and letter “(b),” shall be omitted.

Amendment of section 17.

9. In section 17 of the Income-tax Act, in clause (2), with effect from the 1st April, 2026,—

(a) in sub-clause (iii), in paragraph (c), for the words “fifty thousand rupees”, the words “such amount as may be prescribed” shall be substituted;

(b) in the proviso occurring after sub-clause (viii), in clause (vi), in the long line, in clause (B), for the words “two lakh rupees”, the words “such amount as may be prescribed” shall be substituted.

Amendment of section 23.

10. In section 23 of the Income-tax Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The annual value of the property consisting of a house or any part thereof shall be taken as *nil*, if the owner occupies it for his own residence or cannot actually occupy it due to any reason.”.

Insertion of new section 44BBD.

11. After section 44BBC of the Income-tax Act, the following section shall be inserted, with effect from the 1st April, 2026, namely:—

‘44BBD. (1) Notwithstanding anything to the contrary contained in sections 28 to 43A, where an assessee, being a non-resident, engaged in the business of providing services or technology in India, for the purposes of setting up an electronics manufacturing facility or in connection with manufacturing or producing electronic goods, article or thing in India—

(a) to a resident company which is establishing or operating electronics manufacturing facility or a connected facility for manufacturing or producing electronic goods, article or thing in India, under a scheme notified by the Central Government in the Ministry of Electronics and Information Technology; and

(b) the resident company satisfies the conditions prescribed in this behalf,

a sum equal to twenty-five per cent. of the aggregate of the amounts specified in sub-section (2) shall be deemed to be the profits and gains of such business of the non-resident assessee chargeable to tax under the head “Profits and gains of business or profession”.

(2) The amounts referred to in sub-section (1) shall be the following:—

(a) the amount paid or payable to the non-resident assessee or to any person on his behalf on account of providing services or technology; and

Special provision for computing profits and gains of non-residents engaged in business of providing services or technology for setting up an electronics manufacturing facility or in connection with manufacturing or producing electronic goods, article or thing in India.

(b) the amount received or deemed to be received by the non-resident assessee or on behalf of non-resident assessee on account of providing services or technology:

Provided that the provisions of section 44DA or section 115A shall not apply in respect of the amounts referred to in this sub-section.

(3) Notwithstanding anything in sub-section (2) of section 32 and sub-section (1) of section 72, where a non-resident assessee declares profits and gains of business for any previous year under sub-section (1), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.’

12. In section 45 of the Income-tax Act, in sub-section (1B), the words “on account of the applicability of the fourth and fifth provisos thereof” shall be omitted with effect from the 1st April, 2026.

Amendment of section 45.

13. In section 47 of the Income-tax Act, in clause (viiad), in the *Explanation*,—

Amendment of section 47.

(i) for clause (c), the following clause shall be substituted with effect from the 1st April, 2026, namely:—

‘(c) “resultant fund” means a fund established or incorporated in India in the form of a trust or a company or a limited liability partnership, which is located in an International Financial Services Centre as referred to in sub-section (1A) of section 80LA, and has been granted a certificate of registration as a Category I or Category II or Category III Alternative Investment Fund or a certificate as a retail scheme or as an Exchange Traded Fund, and is regulated under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 made under the Securities and Exchange Board of India Act, 1992 or regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019;

(ii) in clause (b), for the figures “2025”, the figures “2030” shall be substituted.

14. In section 72A of the Income-tax Act, with effect from the 1st April, 2026,—

Amendment of section 72A.

(i) after sub-section (6A), the following sub-section shall be inserted, namely:—

“(6B) Where any amalgamation or business reorganisation, as the case may be, is effected on or after the 1st April, 2025, any loss forming part of the accumulated loss of the predecessor entity under sub-section (1), (6) or (6A), being—

(a) the amalgamating company; or

(b) the firm or proprietary concern; or

(c) the private company or unlisted public company,

as the case may be, which is deemed to be the loss of the successor entity, being—

(i) the amalgamated company; or

(ii) the successor company; or

(iii) the successor limited liability partnership,

as the case may be, shall be carried forward in the hands of the successor entity for not more than eight assessment years immediately succeeding the assessment year for which such loss was first computed for original predecessor entity.’;

(ii) in sub-section (7), after clause (aa), the following clause shall be inserted, namely:—

‘(ab) “original predecessor entity” means predecessor entity in respect of the first amalgamation under sub-section (1) or first business reorganisation under sub-section (6) or (6A);’.

15 of 1992.

50 of 2019.

Amendment of
section 72AA.

15. In section 72AA of the Income-tax Act, with effect from the 1st April, 2026,—

(i) the following proviso shall be inserted, namely:—

“Provided that where any scheme of such amalgamation is brought into force on or after the 1st April, 2025, any loss forming part of the accumulated loss of the predecessor entity, being—

(a) the banking company or companies; or

(b) the amalgamating corresponding new bank or banks; or

(c) the amalgamating Government company or companies,

as the case may be, which is deemed to be the loss of the successor entity, being—

(i) the banking institution or company; or

(ii) the amalgamated corresponding new bank or banks; or

(iii) the amalgamated Government company or companies,

as the case may be, shall be carried forward in the hands of the successor entity for not more than eight assessment years immediately succeeding the assessment year for which such loss was first computed for original predecessor entity.”;

(ii) in the *Explanation*, after clause (vii), the following clause shall be inserted, namely:—

‘(viii) “original predecessor entity” means predecessor entity in respect of the first amalgamation.’

Amendment of
section 80CCA.

16. In section 80CCA of the Income-tax Act, in sub-section (2), after the first proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 29th August, 2024, namely:—

“Provided further that the amount referred to in clause (a) which is withdrawn on or after the 29th August, 2024, shall not be charged to tax in the case of an assessee, being an individual.”

Amendment of
section 80CCD.

17. In section 80CCD of the Income-tax Act, with effect from the 1st April, 2026,—

(a) in sub-section (1B), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the deduction under this sub-section shall also be allowed, where any payment or deposit is made to the account of a minor under the pension scheme referred to in the said sub-section, by the assessee, being the parent or guardian of such minor, subject to the condition that the aggregate amount of deduction under this sub-section shall not exceed fifty thousand rupees.”;

(b) in sub-section (3),—

(i) in the opening portion, for the words “in his account”, the words “or a minor, in his account or the account of a minor, as the case may be,” shall be substituted;

(ii) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the amount received by a person, being the parent or guardian or nominee of a minor, on account of closure of the pension scheme referred to in sub-section (1B) due to the death of the minor, shall not be deemed to be the income of such person.”;

(c) in sub-section (4), in the opening portion, after the words “Where any amount paid or deposited by the assessee”, the words “in his account or the account of a minor” shall be inserted.

18. In section 80-IAC of the Income-tax Act, in the *Explanation*, in clause (ii), in sub-clause (a), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 80-IAC.

19. In section 80LA of the Income-tax Act, in sub-section (2), in clause (d), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 80LA.

20. In section 87A of the Income-tax Act, with effect from the 1st April, 2026,—

Amendment of section 87A.

(a) in the proviso,—

(i) in clause (a),—

(I) for the words "seven hundred thousand rupees", the words "twelve hundred thousand rupees" shall be substituted;

(II) for the words "twenty-five thousand rupees", the words "sixty thousand rupees" shall be substituted;

(ii) in clause (b), for the words "seven hundred thousand rupees" at both the places where they occur, the words "twelve hundred thousand rupees" shall be substituted;

(b) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the deduction under the first proviso, shall not exceed the amount of income-tax payable as per the rates provided in sub-section (1A) of section 115BAC."

21. In section 92CA of the Income-tax Act,—

Amendment of section 92CA.

(a) with effect from the 1st April, 2026,—

(i) in sub-section (1), the following provisos shall be inserted, namely:—

"Provided that no reference for computation of the arm's length price in relation to an international transaction or a specified domestic transaction shall be made, if the Transfer Pricing Officer has declared that option exercised by the assessee in sub-section (3B) in relation to such transaction is valid for such previous year:

Provided further that if any reference for an international transaction or a specified domestic transaction, in respect of a previous year, for which the option is declared valid under sub-section (3B) is made before or after such declaration by the Transfer Pricing Officer, the provisions of this sub-section shall have the effect as if no reference is made for such transaction."

(ii) after sub-section (3A), the following sub-section shall be inserted, namely:—

"(3B) The arm's length price, being determined in relation to the international transaction or the specified domestic transaction under sub-section (3) for any previous year shall apply to similar international transaction or specified domestic transaction for the two consecutive previous years immediately following such previous year, on fulfilment of the following conditions, namely:—

(a) the assessee exercises an option or options to the above effect for the said two consecutive previous years;

(b) such option or options are exercised in such form, manner and within such period as prescribed; and

(c) the Transfer Pricing Officer shall, within one month from the end of the month in which such option or options are exercised, by an order in writing, declare that such option or options are valid subject to the conditions, as prescribed:

Provided that the provisions of this sub-section shall not apply to any proceedings under Chapter XIV-B.”;

(iii) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) Notwithstanding anything contained in sub-section (4), where the Transfer Pricing Officer has declared an option exercised by the assessee as valid option under sub-section (3B), he shall examine and determine the arm’s length price in relation to such similar transaction for two consecutive previous years immediately following such previous year, in the order referred to in sub-section (3) and on receipt of such order, the Assessing Officer shall proceed to recompute the total income of the assessee for the said two consecutive previous years as per the provisions of sub-section (21) of section 155.”;

(b) in sub-section (9), the proviso shall be omitted;

(c) after sub-section (10), the following sub-sections shall be inserted with effect from the 1st April, 2026, namely:—

“(11) If any difficulty arises in giving effect to the provisions of sub-sections (3B) and (4A), the Board may, with the previous approval of the Central Government, issue guidelines for the purpose of removing such difficulty:

Provided that no such guideline shall be made after the expiration of two years from the 1st April, 2026.

(12) Every guideline issued by the Board under sub-section (11) shall be laid before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both houses agree in making any modification in such guideline or both Houses agree that the guideline, should not be issued, the guideline shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that guideline.”.

Amendment of section 112A.

22. In section 112A of the Income-tax Act, in the *Explanation*, in clause (a), with effect from the 1st April, 2026,—

(a) in the opening portion, the words “on account of the applicability of the fourth and fifth provisos thereof” shall be omitted;

(b) in the second proviso, the words “on account of the applicability of the fourth and fifth provisos thereof” shall be omitted.

Amendment of section 113.

23. In section 113 of the Income-tax Act, after the word “total”, the word “undisclosed” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of September, 2024.

Amendment of section 115AD.

24. In section 115AD of the Income-tax Act, in sub-section (1), in clause (iii), in the long line, for the words “ten per cent.”, the words “twelve and one-half per cent.” shall be substituted with effect from the 1st April, 2026.

Amendment of section 115BAC.

25. In section 115BAC of the Income-tax Act, in sub-section (1A), with effect from the 1st April, 2026,—

(a) in clause (ii), the words “or after” shall be omitted;

(b) after clause (ii), the following clause shall be inserted, namely:—

“(iii) for any previous year relevant to the assessment year beginning on or after the 1st April, 2026, shall be computed at the rate of tax given in the following Table, namely:—

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 4,00,000	Nil
2.	From Rs. 4,00,001 to Rs. 8,00,000	5 per cent.
3.	From Rs. 8,00,001 to Rs. 12,00,000	10 per cent.
4.	From Rs. 12,00,001 to Rs. 16,00,000	15 per cent.
5.	From Rs. 16,00,001 to Rs. 20,00,000	20 per cent.
6.	From Rs. 20,00,001 to Rs. 24,00,000	25 per cent.
7.	Above Rs. 24,00,000	30 per cent.”.

26. In section 115UA of the Income-tax Act, in sub-section (2), for the words, figures and letter “section 111A and section 112”, the words, figures and letters “sections 111A, 112 and 112A” shall be substituted with effect from the 1st April, 2026.

Amendment of section 115UA.

27. In section 115V of the Income-tax Act, with effect from the 1st April, 2026,—

Amendment of section 115V.

(i) in clauses (a), (b), (f) and (h), for the word “ship”, the words “ship or inland vessel, as the case may be,” shall be substituted;

(ii) after clause (e), the following clause shall be inserted, namely:—

“(ea) “inland vessel” shall have the same meaning as assigned to it in clause (g) of section 3 of the Inland Vessels Act, 2021;”.

24 of 2021.

28. In section 115VB of the Income-tax Act, with effect from the 1st April, 2026,—

Amendment of section 115VB.

(a) after the words “any ship”, the words “or inland vessel, as the case may be,” shall be inserted;

(b) after the words “the ship”, the words “or inland vessel, as the case may be,” shall be inserted;

(c) in the proviso, after the words “a ship”, the words “or inland vessel, as the case may be,” shall be inserted.

29. In section 115VD of the Income-tax Act, with effect from the 1st April, 2026,—

Amendment of section 115VD.

(i) after the words “Chapter, a ship”, the words “or inland vessel, as the case may be,” shall be inserted;

(ii) in clause (a), after the words “or vessel”, the words “, or inland vessel, as the case may be,” shall be inserted;

(iii) in clause (b), after the words and figures “section 407 of the Merchant Shipping Act, 1958”, the words and figures “or an inland vessel registered under the Inland Vessels Act, 2021, as the case may be,” shall be inserted;

44 of 1958.
24 of 2021.

(iv) in clause (c), after the words “such ship”, the words “or inland vessel, as the case may be,” shall be inserted;

(v) after the long line, in clause (i), after the words “or vessel”, the words “or inland vessel, as the case may be,” shall be inserted.

Amendment of section 115VG.

30. In section 115VG of the Income-tax Act, in sub-section (4), after the words “a ship”, the words “or inland vessel, as the case may be,” shall be inserted with effect from the 1st April, 2026.

Amendment of section 115V-I.

31. In section 115V-I of the Income-tax Act, with effect from the 1st April, 2026,—

(a) in sub-section (2), in clause (ii),—

(i) for the words “other ship-related activities”, the words “other ship-related or inland vessel related activities, as the case may be,” shall be substituted;

(ii) in sub-clause (A), in the *Explanation*, in clause (a), after the words “more ships”, the words “or inland vessels, as the case may be,” shall be inserted;

(b) in sub-section (6), after the words “any ship”, the words “or inland vessel, as the case may be,” shall be inserted.

Amendment of section 115VK.

32. In section 115VK of the Income-tax Act, in sub-section (2), after the words “being ships”, the words “or inland vessels, as the case may be” shall be inserted with effect from the 1st April, 2026.

Amendment of section 115VP.

33. In section 115VP of the Income-tax Act, after sub-section (4), the following proviso shall be inserted, namely:—

“Provided that for an application received under sub-section (1) on or after the 1st April, 2025, order under sub-section (3) shall be passed before the expiry of three months from the end of the quarter in which such application was received.”.

Amendment of section 115VT.

34. In section 115VT of the Income-tax Act, with effect from the 1st April, 2026,—

(i) in sub-section (3), after the words “new ship” at both the places where they occur, the words “or new inland vessel, as the case may be” shall be inserted;

(ii) in sub-section (4), in clause (c), for the words, brackets, letter and figure “as specified in clause (a) of sub-section (3), but such ship”, the words, brackets, letter and figure “or new inland vessel, as the case may be, as specified in clause (a) of sub-section (3), but such ship or inland vessel, as the case may be,” shall be substituted;

(iii) in the *Explanation*, for the words ‘section, “new ship” includes’, the words ‘section, “new ship or new inland vessel”, as the case may be, includes’ shall be substituted.

Amendment of section 115VV.

35. In section 115VV of the Income-tax Act, with effect from the 1st April, 2026,—

(a) in sub-section (4), for the words “chartered in”, the words “or inland vessels, as the case may be, chartered in” shall be substituted;

(b) in the *Explanation*, after the words “a ship”, the words “or inland vessel, as the case may be,” shall be inserted.

Amendment of section 115VX.

36. In section 115VX of the Income-tax Act, in sub-section (1), with effect from the 1st April, 2026,—

(i) in clause (a), after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted;

(ii) in clause (b), after sub-clause (ii), the following sub-clause shall be inserted, namely:—

"(iii) in case of inland vessel registered in India, a certificate issued under the Inland Vessels Act, 2021."

24 of 2021.

37. In section 115VZA of the Income-tax Act, in sub-section (2), with effect from the 1st April, 2026,—

Amendment of section 115VZA.

(a) after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted;

(b) after the words "such ship", the words "or inland vessel, as the case may be," shall be inserted.

38. In section 132 of the Income-tax Act,—

Amendment of section 132.

(a) in sub-section (8), for the words "thirty days from the date of the order of assessment or reassessment or recomputation", the words "one month from the end of the quarter in which the order of assessment or reassessment or recomputation is made" shall be substituted;

(b) in *Explanation 1*, in the opening portion, for the word "authorisation", the word "authorisations" shall be substituted.

39. In section 132B of the Income-tax Act, in the *Explanation 1*, in clause (ii), for the words, figures and letters "*Explanation 2 to section 158BE*", the words, figures and letter "*Explanation to section 158B*" shall be substituted.

Amendment of section 132B.

40. In section 139 of the Income-tax Act, in sub-section (8A),—

Amendment of section 139.

(a) for the words "twenty-four months", the words "forty-eight months" shall be substituted;

(b) after the third proviso, the following provisos shall be inserted, namely:—

"Provided also that no updated return shall be furnished by any person where any notice to show-cause under section 148A has been issued in his case after thirty-six months from the end of the relevant assessment year:

Provided also that the fourth proviso shall not apply where an order is passed under sub-section (3) of section 148A determining that it is not a fit case to issue notice under section 148:"

41. In section 140B of the Income-tax Act, in sub-section (3), after clause (ii), the following clauses shall be inserted, namely:—

Amendment of section 140B.

"(iii) sixty per cent. of aggregate of tax and interest payable, as determined in sub-section (1) or sub-section (2), as the case may be, if such return is furnished after the expiry of twenty-four months from the end of the relevant assessment year but before completion of the period of thirty-six months from the end of the relevant assessment year; or

(iv) seventy per cent. of aggregate of tax and interest payable, as determined in sub-section (1) or sub-section (2), as the case may be, if such return is furnished after the expiry of thirty-six months from the end of the relevant assessment year but before completion of the period of forty-eight months from the end of the relevant assessment year."

42. In section 143 of the Income-tax Act, in sub-section (1), in clause (a), after sub-clause (ii), the following sub-clause shall be inserted with effect from the 1st day of April, 2025, namely:—

Amendment of section 143.

"(ia) any such inconsistency in the return, with respect to the information in the return of any preceding previous year, as may be prescribed;"

Amendment of section 144BA.

43. In section 144BA of the Income-tax Act, in the *Explanation*, for clause (ii), the following clause shall be substituted, namely:—

“(ii) the period commencing on the date on which stay on the proceeding of the Approving Panel was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the Approving Panel.”.

Amendment of section 144C.

44. In section 144C of the Income-tax Act, in sub-section (14C), the proviso shall be omitted.

Amendment of section 153.

45. In section 153 of the Income-tax Act, in *Explanation 1*, for clause (ii), the following clause shall be substituted, namely:—

“(ii) the period commencing on the date on which stay on the assessment proceeding was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or”.

Amendment of section 153B.

46. In section 153B of the Income-tax Act, in the *Explanation*, for clause (i), the following clause shall be substituted, namely:—

“(i) the period commencing on the date on which stay on the assessment proceeding was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or”.

Amendment of section 155.

47. In section 155 of the Income-tax Act, after sub-section (20), the following sub-section shall be inserted with effect from the 1st April, 2026, namely:—

“(21) Where the arm’s length price is determined in relation to an international transaction or a specified domestic transaction under sub-section (3) of section 92CA for any previous year and the Transfer Pricing Officer has declared that an option exercised by the assessee is valid under sub-section (3B) of the said section in respect of such transaction for two consecutive previous years immediately following such previous year, the Assessing Officer shall proceed to recompute the total income of the assessee for the said two consecutive previous years, by amending the order of assessment or any intimation or deemed intimation under sub-section (1) of section 143, as the case may be,—

(a) in conformity with the arm’s length price so determined by the Transfer Pricing Officer under sub-section (4A) of the said section in respect of such transaction; and

(b) taking into account the directions issued under sub-section (5) of section 144C, if any, for such previous year,

within three months from the end of the month in which the assessment is completed in the case of the assessee for such previous year, and the first and second provisos to sub-section (4) of section 92C shall apply thereto:

Provided that where the order of assessment or any intimation or deemed intimation under sub-section (1) of section 143, for the said two consecutive previous years is not made within the said three months, such recomputation shall be made within three months from the end of the month in which such order of assessment or any intimation or deemed intimation under sub-section (1) of section 143, as the case may be, is made.”.

Amendment of section 158B.

48. In section 158B of the Income-tax Act, in clause (b), after the words “money, bullion, jewellery” at both the places where they occur, the words “, virtual digital asset” shall be inserted and shall be deemed to have been inserted with effect from the 1st February, 2025.

49. In section 158BA of the Income-tax Act, with effect from the 1st day of September, 2024,—

Amendment of section 158BA.

(a) in the marginal heading, for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;

(b) in sub-section (1), for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;

(c) in sub-section (4), for the word “pending”, the words “required to be made” shall be substituted and shall be deemed to have been substituted;

(d) in sub-section (5), for the words “the assessment or reassessment relating to any assessment year”, the words “the assessment or reassessment or recomputation or reference or order relating to any assessment year” shall be substituted and shall be deemed to have been substituted;

(e) in sub-section (7), for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted.

50. In section 158BB of the Income-tax Act, with effect from the 1st day of September, 2024,—

Amendment of section 158BB.

(A) in the marginal heading, for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;

(B) for sub-section (1), the following sub-sections shall be substituted and shall be deemed to have been substituted, namely:—

“(1) The total undisclosed income referred to in sub-section (1) of section 158BA of the block period shall be the aggregate of the following, namely:—

(a) undisclosed income declared in the return furnished under section 158BC;

(b) undisclosed income determined by the Assessing Officer under sub-section (2).

(1A) The following income shall not be included in the total undisclosed income of the block period, namely:—

(a) the total income determined under sub-section (1) of section 143 or assessed under section 143 or section 144 or section 147 or section 153A or section 153C or assessed earlier under clause (c) of sub-section (1) of section 158BC or sub-section (4) of section 245D, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period;

(b) the total income declared in the return of income filed under section 139 or in response to a notice under sub-section (1) of section 142, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period, and not covered under clause (a);

(c) the income computed by the assessee, in respect of—

(i) a previous year, where such previous year has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or the date of requisition;

(ii) the period commencing from the 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the day immediately preceding the date of initiation of search or the date of requisition;

(iii) the period commencing from the date of initiation of the search or the date of requisition and ending on the date of the execution of the last of the authorisations for search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations:

Provided that where the Assessing Officer is of the opinion that any part of the income as computed by the assessee under this clause is undisclosed, he may recompute such income;

(d) the total income referred to in sub-section (5) of section 115A or section 115G or sub-section (1) of section 194P.”;

(C) in sub-section (2), the words, brackets, figures and letters “forming part of the total income referred to in sub-section (1) of section 158BA,” shall be omitted and shall be deemed to have been omitted;

(D) for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

“(3) Where any income required to be determined as a result of search or requisition of books of account or other documents and any other material or information as are either available with the Assessing Officer or come to his notice during the course of proceedings under this Chapter, or determined on the basis of entries relating to such income or transactions as recorded in books of account and other documents maintained in the normal course on or before the date of the execution of the last of the authorisations, relates to any international transaction or specified domestic transaction referred to in section 92CA, pertaining to the period beginning from the 1st day of April of the previous year in which last of the authorisations was executed and ending with the date on which last of the authorisations was executed, such income shall not be considered for the purposes of determining the total undisclosed income of the block period and such income shall be considered in the assessment made under the other provisions of this Act.”;

(E) for sub-section (5), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

“(5) The tax referred to in sub-section (7) of section 158BA shall be charged on the total undisclosed income determined in the manner specified in sub-section (1).”;

(F) sub-section (6) shall be omitted and shall be deemed to have been omitted.

51. In section 158BC of the Income-tax Act, in sub-section (1), with effect from the 1st day of September, 2024,—

Amendment of section 158BC.

(A) in clause (a),—

(i) the words “total income, including the” shall be omitted and shall be deemed to have been omitted;

(ii) after the fourth proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

“Provided also that the time allowed for furnishing a return under this clause may be extended by a further period of thirty days, where—

(i) in respect of a previous year immediately preceding the previous year in which the search is initiated or requisition is made, the due date for furnishing the return has not expired prior to the date of initiation of such search or requisition;

(ii) the assessee was liable for audit under section 44AB for such previous year;

(iii) the accounts (maintained in normal course) of such previous year have not been audited on the date of issuance of such notice; and

(iv) the assessee requests in writing for extension of time for furnishing such return to get such accounts audited;”;

(B) in clause (b), for the words “total income including the undisclosed income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;

(C) in clause (c),—

(i) for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;

(ii) second proviso shall be omitted and shall be deemed to have been omitted.

52. For section 158BD of the Income-tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of September, 2024,—

Substitution of new section for section 158BD.

‘158BD. Where the Assessing Officer is satisfied that any undisclosed income belongs to or pertains to or relates to any person (herein referred to as the “other person”), other than the person (herein referred to as the “specified person” for the purposes of this section) with respect to whom search was initiated under section 132 or requisition was made under section 132A, then any money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed under section 158BC against such other person and the provisions of this Chapter shall apply accordingly:

Undisclosed income of any other person.

Provided that,—

(a) where there is one specified person relevant to such other person, the block period for such other person shall be the same as that for the specified person; and

(b) where there is more than one specified persons relevant to such other person, the block period for such other persons shall be the same as that for the specified person in whose case the block period ends on a later date:

Provided further that in case of such other person, for the purposes of abatement under sub-sections (2) and (3) of section 158BA, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A shall be construed as reference to the date on which such money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income were received by the Assessing Officer having jurisdiction over such other person.’.

Amendment of
section 158BE.

53. In section 158BE of the Income-tax Act, with effect from the 1st day of September, 2024,—

(a) in sub-section (1),—

(i) for the word “month”, the word “quarter” shall be substituted and shall be deemed to have been substituted;

(ii) in the proviso, for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;

(iii) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

‘Provided further that in a case where in pursuance to fifth proviso to clause (a) of sub-section (1) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words “twelve months”, the words “thirteen months” had been substituted.’;

(b) in sub-section (3),—

(i) for the word “month”, the word “quarter” shall be substituted and shall be deemed to have been substituted;

(ii) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

‘Provided further that in a case where in pursuance to fifth proviso to clause (a) of sub-section (1) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words “twelve months”, the words “thirteen months” had been substituted.’;

(c) in sub-section (4), for clause (i), the following clause shall be substituted and shall be deemed to have been substituted, namely:—

“(i) the period commencing on the date on which stay on assessment proceedings was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or”.

54. In section 158BFA of the Income-tax Act, with effect from the 1st day of September, 2024,—

Amendment of section 158BFA.

(a) in sub-section (1), for the words “total income including undisclosed income”, the words “undisclosed income” shall be substituted and shall be deemed to have been substituted;

(b) in sub-section (4), for clause (ii), the following clause shall be substituted and shall be deemed to have been substituted, namely:—

“(ii) the period commencing on the date on which stay on the proceeding under sub-section (2) was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner:”.

55. Section 158BI of the Income-tax Act shall be omitted and shall be deemed to have been omitted with effect from the 1st day of September, 2024.

Omission of section 158BI.

56. In section 193 of the Income-tax Act,—

Amendment of section 193.

(a) after the words “whichever is earlier,”, the words “being the amount or the aggregate of amounts exceeding ten thousand rupees during the financial year,” shall be inserted;

(b) in the proviso, in clause (v), in sub-clause (a), for the words “five thousand rupees”, the words “ten thousand rupees” shall be substituted.

57. In section 194 of the Income-tax Act, in the first proviso, in clause (b), for the words “five thousand rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of section 194.

58. In section 194A of the Income-tax Act, in sub-section (3),—

Amendment of section 194A.

(a) in clause (i),—

(i) for the words “forty thousand rupees”, wherever they occur, the words “fifty thousand rupees” shall be substituted;

(ii) in sub-clause (d), for the words “five thousand rupees”, the words “ten thousand rupees” shall be substituted;

(iii) in the third proviso,—

(A) for the words “forty thousand rupees”, the words “fifty thousand rupees” shall be substituted;

(B) for the words “fifty thousand rupees”, the words “one lakh rupees” shall be substituted;

(b) in the proviso occurring after clause (xi), in clause (b),—

(i) for the words “fifty thousand rupees”, the words “one lakh rupees” shall be substituted;

(ii) for the words “forty thousand rupees”, the words “fifty thousand rupees” shall be substituted.

59. In section 194B of the Income-tax Act,—

Amendment of section 194B.

(a) for the words “or the aggregate of amounts”, the words “in respect of a single transaction” shall be substituted;

(b) the words “during the financial year” shall be omitted.

60. In section 194BB of the Income-tax Act,—

Amendment of section 194BB.

(a) for the words “or aggregate of amounts”, the words “in respect of a single transaction” shall be substituted;

(b) the words “during the financial year” shall be omitted.

Amendment of section 194D.

61. In section 194D of the Income-tax Act, in the second proviso, for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194G.

62. In section 194G of the Income-tax Act, in sub-section (1), for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194H.

63. In section 194H of the Income-tax Act, in the first proviso, for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194-I.

64. In section 194-I of the Income-tax Act, for the first proviso, the following proviso shall be substituted, namely:—

"Provided that no deduction shall be made under this section, where the income by way of rent credited or paid for a month or part of a month by such person to the account of, or to, the payee, does not exceed fifty thousand rupees."

Amendment of section 194J.

65. In section 194J of the Income-tax Act, in sub-section (1), in the first proviso, in clause (B), for the words "thirty thousand rupees" wherever they occur, the words "fifty thousand rupees" shall be substituted.

Amendment of section 194K.

66. In section 194K of the Income-tax Act, in the proviso, in clause (i), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 194LA.

67. In section 194LA of the Income-tax Act, in the first proviso, for the words "two lakh and fifty thousand rupees", the words "five lakh rupees" shall be substituted.

Amendment of section 194LBC.

68. In section 194LBC of the Income-tax Act, in sub-section (1), for the portion beginning with the words "at the rate of" and ending with the words "payee is any other person", the words "at the rate of ten per cent." shall be substituted.

Amendment of section 194Q.

69. In section 194Q of the Income-tax Act, in sub-section (5), in clause (b), the words, brackets, figures and letters "other than a transaction to which sub-section (1H) of section 206C applies" shall be omitted.

Amendment of section 194S.

70. In section 194S of the Income-tax Act, in sub-section (2), for the words, figures and letters "sections 203A and 206AB", the word, figures and letter "section 203A" shall be substituted.

Omission of section 206AB.

71. Section 206AB of the Income-tax Act shall be omitted.

Amendment of section 206C.

72. In section 206C of the Income-tax Act,—

(a) in sub-section (1),—

(i) in the Table,—

(A) against serial number (iii),—

(I) in column (2), for the word "Timber", the words and brackets "Timber or any other forest produce (not being tendu leaves)" shall be substituted;

(II) in column (3), for the words "two and one-half per cent.", the words "two per cent." shall be substituted;

(B) against serial number (iv), in column (3), for the words "two and one-half per cent.", the words "two per cent." shall be substituted;

(C) serial number (v) and the entries relating thereto shall be omitted;

(ii) after the proviso, the following *Explanation* shall be inserted, namely:—

16 of 1927.

Explanation.—For the purposes of this sub-section, “forest produce” shall have the same meaning as defined in any State Act for the time being in force, or in the Indian Forest Act, 1927.’;

(b) in sub-section (1G),—

(i) in the first, second and fourth provisos, for the words “seven lakh rupees” wherever they occur, the words “ten lakh rupees” shall be substituted;

(ii) for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that the authorised dealer shall not collect the sum if the amount being remitted out is a loan obtained from any financial institution as defined in clause (b) of sub-section (3) of section 80E, for the purpose of pursuing any education.”;

(c) in sub-section (1H), after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that nothing contained in the provisions of this sub-section shall apply from the 1st day of April, 2025.”;

(d) in sub-section (7A), the following proviso shall be inserted, with effect from the 1st April, 2025, namely:—

“Provided that the provisions of sub-sections (3), (5) and (6) of section 153 and *Explanation 1* thereof shall, so far as may be, apply to the time limit specified in this sub-section.”;

(e) in sub-section (9), for the words, brackets, figures and letters “, sub-section (1C) or sub-section (1H)” at both the places where they occur, the words, brackets, figure and letter “or sub-section (1C)” shall be substituted;

(f) in sub-section (10A), for the brackets, figures, letters and word “(1C), (1F) or (1H)”, the brackets, figures, letters and word “(1C) or (1F)” shall be substituted.

73. Section 206CCA of the Income-tax Act shall be omitted.

Omission of section 206CCA.

74. In section 246A of the Income-tax Act, in sub-section (1),—

Amendment of section 246A.

(i) in clause (ja), for the word, brackets, figure and letter, “sub-section (1A)”, the word, brackets and figure “sub-section (2)” shall be substituted;

(ii) in clause (n), the words “made by a Deputy Commissioner” shall be omitted.

75. In section 253 of the Income-tax Act, in sub-section (9), the proviso shall be omitted.

Amendment of section 253.

76. In section 255 of the Income-tax Act, in sub-section (8), the proviso shall be omitted.

Amendment of section 255.

77. In section 263 of the Income-tax Act, in the *Explanation*, occurring after sub-section (3), for the words “any period during which any proceeding under this section is stayed by an order or injunction of any court”, the words “the period commencing on the date on which stay on any proceeding under this section was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner” shall be substituted.

Amendment of section 263.

- Amendment of section 264. 78. In section 264 of the Income-tax Act, in sub-section (6), in the *Explanation*, for the words “any period during which any proceeding under this section is stayed by an order or injunction of any court”, the words “the period commencing on the date on which stay on any proceeding under this section was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner” shall be substituted.
- Amendment of section 270AA. 79. In section 270AA of the Income-tax Act, in sub-section (4), for the words “one month”, the words “three months” shall be substituted.
- Amendment of section 271AAB. 80. In section 271AAB of the Income-tax Act, in sub-section (1A), in the opening portion, after the words “the assent of the President”, the words, figures and letters “but before the 1st day of September, 2024” shall be inserted and shall be deemed to have been inserted with effect from the 1st September, 2024.
- Omission of section 271BB. 81. Section 271BB of the Income-tax Act shall be omitted.
- Amendment of section 271C. 82. In section 271C of the Income-tax Act, in sub-section (2), the following proviso shall be inserted, namely:—
“Provided that any penalty under sub-section (1) on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.”
- Amendment of section 271CA. 83. In section 271CA of the Income-tax Act, in sub-section (2), the following proviso shall be inserted, namely:—
“Provided that any penalty under sub-section (1), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.”
- Amendment of section 271D. 84. In section 271D of the Income-tax Act, in sub-section (2), the following proviso shall be inserted, namely:—
“Provided that any penalty under sub-section (1), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.”
- Amendment of section 271DA. 85. In section 271DA of the Income-tax Act, in sub-section (2), the following proviso shall be inserted, namely:—
“Provided that any penalty under sub-section (1), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.”
- Amendment of section 271DB. 86. In section 271DB of the Income-tax Act, in sub-section (2), the following proviso shall be inserted, namely:—
“Provided that any penalty under sub-section (1), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.”
- Amendment of section 271E. 87. In section 271E of the Income-tax Act, in sub-section (2), the following proviso shall be inserted, namely:—
“Provided that any penalty under sub-section (1), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.”
- Substitution of new section for section 275. 88. For section 275 of the Income-tax Act, the following section shall be substituted, namely:—
- Bar of limitation for imposing penalties. “275. (1) No order imposing a penalty under this Chapter shall be passed after the expiry of six months from the end of the quarter in which,—
(a) the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, if the relevant assessment or other order is not the subject matter of an appeal under section 246 or section 246A or section 253;

(b) the order of revision under section 263 or section 264 is passed, if the relevant assessment or other order is the subject matter of revision under the said sections;

(c) the order of appeal under section 246 or section 246A is received by the jurisdictional Principal Commissioner or Commissioner, if the relevant assessment or other order is the subject matter of an appeal under the said sections and no further appeal has been filed under section 253;

(d) the order of appeal under section 253 is received by the jurisdictional Principal Commissioner or Commissioner, if the relevant assessment or other order is the subject matter of an appeal under the said section;

(e) notice for imposition of penalty is issued, in any other case.

(2) The order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty may be revised on the basis of assessment as revised by giving effect to the order passed under section 246 or section 246A or section 253 or section 260A or section 261 or revision under section 263 or section 264, where the relevant assessment or other order is the subject matter of an appeal or a revision under the said sections.

(3) No order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty under sub-section (2) shall be passed—

(a) unless the assessee has been heard, or has been given a reasonable opportunity of being heard;

(b) after the expiry of six months from the end of the quarter in which the order passed under section 246 or section 246A or section 253 or section 260A or section 261 is received by the jurisdictional Principal Commissioner or Commissioner, or the order of revision under section 263 or section 264 is passed.

(4) The provisions of sub-section (2) of section 274 shall apply to the order imposing or enhancing or reducing penalty under sub-section (2).

(5) In computing the period of limitation for the purposes of this section, the following period shall be excluded:—

(a) the time taken in giving an opportunity to the assessee to be reheard under the proviso to section 129;

(b) the period commencing on the date on which stay on proceeding for levy of penalty was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner.”.

89. In section 276BB of the Income-tax Act, the following proviso shall be inserted, namely:—

Amendment of section 276BB.

“Provided that the provisions of this section shall not apply if the payment of the tax collected at source has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement under the proviso to sub-section (3) of section 206C in respect of such payment.”.

90. After section 285BA of the Income-tax Act, the following section shall be inserted with effect from the 1st April, 2026, namely:—

Insertion of new section 285BAA.

Obligation to furnish information on transaction of crypto-asset.

‘285BAA. (1) Any person, being a reporting entity, as prescribed, in respect of a crypto-asset, shall furnish information in respect of a transaction of such crypto-asset in a statement, for such period, within such time, in such form and manner and to such income-tax authority, as prescribed.

(2) Where the prescribed income-tax authority considers that the statement furnished under sub-section (1) is defective, he may intimate the defect to the person who has furnished such statement and give him an opportunity of rectifying the defect within thirty days from the date of such intimation or such further period as may be allowed, and if the defect is not rectified within such period, the provisions of this Act shall apply as if such person had furnished inaccurate information in the statement.

(3) Where a person who is required to furnish a statement under sub-section (1) has not furnished the same within the specified time, the prescribed income-tax authority may serve upon such person a notice requiring him to furnish such statement within a period not exceeding thirty days from the date of service of such notice and he shall furnish the statement within the time specified in the notice.

(4) If any person, having furnished a statement under sub-section (1), or in pursuance of a notice issued under sub-section (3), comes to know or discovers any inaccuracy in the information provided in the statement, he shall within ten days inform the prescribed income-tax authority, the inaccuracy in such statement and furnish the correct information in such manner as prescribed.

(5) The Central Government may, by rules prescribe—

(a) the persons referred to in sub-section (1) to be registered with the prescribed income-tax authority;

(b) the nature of information and the manner in which such information shall be maintained by the persons referred to in clause (a); and

(c) the due diligence to be carried out by the persons referred to in sub-section (1) for the purpose of identification of any crypto-asset user or owner.

(6) In this section, “crypto-asset” shall have the meaning assigned to it in sub-clause (d) of clause (47A) of section 2.’

Amendment of rule 68B of Second Schedule.

91. In the Second Schedule to the Income-tax Act, in rule 68B, in sub-rule (2), for clauses (i) and (ii), the following clauses shall be substituted, namely:—

“(i) commencing on the date on which stay on levy of the said tax, interest, fine, penalty or another sum was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or

(ii) commencing on the date on which stay on the proceeding of attachment or sale of the immovable property was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or”.

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 18.

92. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 18,—

52 of 1962.

(a) in sub-section (1), for the words “the proper officer may direct that the duty leviable on such goods, be assessed provisionally”, the following shall be substituted, namely:—

“the proper officer may assess the duty leviable on such goods, provisionally,”;

(b) in sub-section (1A), for the words “within such time and in such manner”, the words “in such manner” shall be substituted;

(c) after sub-section (1A), the following sub-sections shall be inserted, namely:—

“(1B) The proper officer shall finalise the duty provisionally assessed, within two years from the date of such assessment under sub-section (1):

Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, on sufficient cause being shown and for reasons to be recorded in writing, extend the said period to a further period of one year:

Provided further that in respect of any provisional assessment pending under sub-section (1) as on the date on which the Finance Bill, 2025 receives the assent of the President, the said period of two years shall be reckoned from the date on which the said Finance Bill receives the assent of the President.

(1C) Where the proper officer is unable to assess the duty finally within the time specified under sub-section (1B) for the reason that—

(a) an information is being sought from an authority outside India through a legal process; or

(b) an appeal in a similar matter of the same person or any other person is pending before the Appellate Tribunal or the High Court or the Supreme Court; or

(c) an interim order of stay has been issued by the Appellate Tribunal or the High Court or the Supreme Court; or

(d) the Board has, in a similar matter, issued specific direction or order to keep such matter pending; or

(e) the importer or exporter has a pending application before the Settlement Commission or the Interim Board,

the proper officer shall inform the importer or exporter concerned, the reason for non-finalisation of the provisional assessment and in such case, the time specified in sub-section (1B) shall apply not from the date of the provisional assessment but from the date when such reason ceases to exist.”.

93. After section 18 of the Customs Act, the following section shall be inserted, namely:—

“18A. (1) Notwithstanding anything contained in section 149, the importer or exporter of the goods, after the clearance, may revise an entry already made in relation to the goods, in such form and manner, within such time and subject to such conditions as may be prescribed.

(2) On revising the entry under sub-section (1), the importer or exporter of the goods shall self-assess the duty.

(3) Where the revised entry and self-assessment made under sub-sections (1) and (2) results in—

Insertion of new section 18A.

Voluntary revision of entry, post clearance.

(a) any duty short-levied, not levied, short-paid or not paid, then the same may be paid voluntarily by the importer or exporter of such goods along with the interest under section 28AA;

(b) duty paid in excess of that payable on such goods or whole of the duty paid, requiring refund, then, such revised entry shall be deemed to be a claim for refund under section 27.

(4) The proper officer may,—

(a) verify the revised entry and self-assessment made under sub-sections (1) and (2) in cases selected primarily on the basis of risk evaluation through appropriate selection criteria;

(b) re-assess the duty leviable on such goods in cases where the self-assessment under sub-section (2) is not done correctly.

(5) No revision of entry shall be made under this section in the following cases, namely:—

(a) cases where any audit under Chapter XIIA or search, seizure or summons under Chapter XIII has been initiated and intimated to the importer or the exporter concerned;

(b) cases requiring refund where the proper officer has re-assessed the duty under section 17 or assessed the duty under section 18 or under section 84;

(c) any other case which the Board may specify by notification in the Official Gazette.”

Amendment of section 27.

94. In section 27 of the Customs Act, in sub-section (1), the *Explanation* shall be numbered as *Explanation 1* thereof, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

“*Explanation 2*.—For the removal of doubts, it is hereby clarified that the period of limitation of one year in case of claim of refund under clause (b) of sub-section (3) of section 18A or amendment of documents under section 149, shall be computed from the date of payment of such duty or interest.”

Amendment of section 28.

95. In section 28 of the Customs Act, in *Explanation 1*, after clause (b), the following clause shall be inserted, namely:—

“(ba) in a case where duty is paid under clause (a) of sub-section (3) of section 18A, the date of payment of duty or interest;”

Amendment of section 127A.

96. In section 127A of the Customs Act,—

(i) after clause (d), the following clause shall be inserted, namely:—

“(da) “Interim Board” means the Interim Board for Settlement constituted under section 31A of the Central Excise Act, 1944;”

(ii) after clause (e), the following clause shall be inserted, namely:—

“(ea) “pending application” means an application filed under section 127B before the 1st day of April, 2025 and fulfils the following conditions, namely:—

(i) it has been allowed under section 127C; and

(ii) no order under sub-section (5) of section 127C was issued on or before the 31st day of March, 2025 with respect to such application;”

1 of 1944.

Amendment of section 127B.

97. In section 127B of the Customs Act, after sub-section (5), the following provisos shall be inserted, namely:—

“Provided that no application shall be made under this section on or after the 1st day of April, 2025:

Provided further that on and from the date of the constitution of the Interim Board, every pending application shall be dealt by it from the stage at which such pending application stood immediately before its constitution.”

98. In section 127C of the Customs Act, after sub-section (10), the following sub-sections shall be inserted, namely:—

Amendment of section 127C.

“(11) On and from the 1st day of April, 2025,—

(a) the provisions of sub-sections (2), (3), (4), (5), (5A), (7), (8) and (8A) shall apply to pending applications with the modification that for the words “Settlement Commission”, wherever they occur, the words “Interim Board” shall be substituted;

(b) in sub-section (3), for the words “seven days from the date of order”, the words “seven days from the date of receipt of the order” shall be substituted;

(c) in sub-section (7), for the word “Bench”, the words “Interim Board” shall be substituted;

(d) the provisions of sub-section (10) shall have effect as if for the words “Settlement Commission”, the words “Settlement Commission or the Interim Board” had been substituted.

(12) Notwithstanding anything contained in this section, the Interim Board may, within three months from the date of its constitution under section 31A of the Central Excise Act, 1944, for the reasons to be recorded in writing, extend the time limit referred to in sub-section (8A), by such further period not exceeding twelve months from the date of such constitution.’

1 of 1944.

99. In section 127D of the Customs Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 127D.

“(3) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”

100. In section 127F of the Customs Act, after sub-section (4), the following sub-section shall be inserted, namely:—

Amendment of section 127F.

“(5) On and from the 1st day of April, 2025, the powers and functions of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”

101. In section 127G of the Customs Act, after the first proviso, the following proviso shall be inserted, namely:—

Amendment of section 127G.

“Provided further that on and from the 1st day of April, 2025, the functions of the Settlement Commission under this section shall be performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”

102. In section 127H of the Customs Act, after sub-section (3), the following sub-section shall be inserted, namely:—

Amendment of section 127H.

“(4) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”

*Customs Tariff*Amendment of
First Schedule.

103. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall,—

51 of 1975.

(a) be amended in the manner specified in the Second Schedule;

(b) with effect from the 1st May, 2025, be amended in the manner specified in the Third Schedule.

*Central Excise*Amendment of
section 31.

104. In section 31 of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act),—

1 of 1944.

(i) after clause (e), the following clause shall be inserted, namely:—

‘(ea) “Interim Board” means the Interim Board for Settlement constituted under section 31A;’;

(ii) after clause (f), the following clause shall be inserted, namely:—

‘(fa) “pending application” means an application filed under section 32E before the 1st day of April, 2025 and fulfils the following conditions, namely:—

(i) it has been allowed under sub-section (1) of section 32F;
and

(ii) no order under sub-section (5) of section 32F was issued on or before the 31st day of March, 2025 with respect to such application;’.

Insertion of new
section 31A.

105. After section 31 of the Central Excise Act, the following section shall be inserted, namely:—

Interim Board
for Settlement.

“31A. (1) The Central Government shall, by notification, constitute one or more Interim Boards for Settlement, as may be necessary, for the settlement of pending applications:

Provided that on and from the date of the constitution of the Interim Board, every pending application shall be dealt by it from the stage at which such pending application stood immediately before its constitution.

(2) Every Interim Board shall consist of three members, each being an officer of the rank of Chief Commissioner or above, as may be nominated by the Central Board of Indirect Taxes and Customs.

(3) If the Members of the Interim Board differ in opinion on any point, the point shall be decided according to the opinion of the majority.

(4) The Interim Board shall be assisted by such Central Excise Officers, to be nominated by the Central Board of Indirect Taxes and Customs.”.

Amendment of
section 32.

106. In section 32 of the Central Excise Act, after sub-section (3), the following proviso shall be inserted, namely:—

“Provided that the Settlement Commission so constituted under this section shall cease to operate on or after the 1st day of April, 2025.”.

Amendment of
section 32A.

107. In section 32A of the Central Excise Act, after sub-section (8), the following proviso shall be inserted, namely:—

“Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.”.

108. In section 32B of the Central Excise Act, after sub-section (2), the following proviso shall be inserted, namely:—

Amendment of section 32B.

“Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.”

109. In section 32C of the Central Excise Act, the following proviso shall be inserted, namely:—

Amendment of section 32C.

“Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.”

110. In section 32D of the Central Excise Act, the following proviso shall be inserted, namely:—

Amendment of section 32D.

“Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.”

111. In section 32E of the Central Excise Act, after sub-section (5), the following proviso shall be inserted, namely:—

Amendment of section 32E.

“Provided that no application shall be made under this section on or after the 1st day of April, 2025.”

112. In section 32F of the Central Excise Act, after sub-section (10), the following sub-sections shall be inserted, namely:—

Amendment of section 32F.

(11) On and from the 1st day of April, 2025,—

(a) the provisions of sub-sections (2), (3), (4), (5), (5A), (6), (7), and (8) shall apply to pending applications with the modification that for the words “Settlement Commission”, wherever they occur, the words “Interim Board” shall be substituted;

(b) in sub-section (3), for the words “seven days from the date of order”, the words “seven days from the date of receipt of the order” shall be substituted;

(c) in sub-section (7), for the word “Bench”, the words “Interim Board” shall be substituted;

(d) the provisions of sub-section (10) shall have effect as if for the words “Settlement Commission”, the words “Settlement Commission or Interim Board” had been substituted.

(12) Notwithstanding anything contained in this section, the Interim Board may, within three months from the date of its constitution under section 31A, for the reasons to be recorded in writing, extend the time limit referred to in sub-section (6), by such further period not exceeding twelve months from the date of such constitution.’

113. In section 32G of the Central Excise Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 32G.

“(3) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”

114. In section 32-I of the Central Excise Act, after sub-section (4), the following sub-section shall be inserted, namely:—

Amendment of section 32-I.

“(5) On and from the 1st day of April, 2025, the powers and functions of the Settlement Commission under this section shall be exercised or performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”

Amendment of section 32J.

115. In section 32J of the Central Excise Act, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that on and from the 1st day of April, 2025, the functions of the Settlement Commission under this section shall be performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”.

Amendment of section 32K.

116. In section 32K of the Central Excise Act, after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”.

Amendment of section 32L.

117. In section 32L of the Central Excise Act, after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”.

Amendment of section 32M.

118. In section 32M of the Central Excise Act, the following proviso shall be inserted, namely:—

“Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”.

Amendment of section 32-O.

119. In section 32-O of the Central Excise Act, the following proviso shall be inserted, namely:—

“Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”.

Amendment of section 32P.

120. In section 32P of the Central Excise Act, the following proviso shall be inserted, namely:—

“Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.”.

Central Goods and Services Tax

Amendment of section 2.

121. In the Central Goods and Services Tax Act, 2017 (hereinafter referred as the Central Goods and Services Tax Act), in section 2,—

12 of 2017.

(i) in clause (61), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted with effect from the 1st day of April, 2025;

13 of 2017.

(ii) in clause (69),—

(a) in sub-clause (c), after the words “management of a municipal”, the word “fund” shall be inserted;

(b) after sub-clause (c), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the purposes of this sub-clause—

(a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;’;

(iii) after clause (116), the following clause shall be inserted, namely:—

‘(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;’.

122. In section 12 of the Central Goods and Services Tax Act, sub-section (4) shall be omitted.

Amendment of section 12.

123. In section 13 of the Central Goods and Services Tax Act, sub-section (4) shall be omitted.

Amendment of section 13.

124. In section 17 of the Central Goods and Services Tax Act, in sub-section (5), in clause (d),—

Amendment of section 17.

(i) for the words “plant or machinery”, the words “plant and machinery” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(ii) the *Explanation* shall be numbered as *Explanation 1* thereof, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

‘*Explanation 2.*—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to “plant or machinery” shall be construed and shall always be deemed to have been construed as a reference to “plant and machinery”;’.

125. In section 20 of the Central Goods and Services Tax Act, with effect from the 1st day of April, 2025,—

Amendment of section 20.

13 of 2017.

(i) in sub-section (1), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted;

13 of 2017.

(ii) in sub-section (2), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017,” shall be inserted.

126. In section 34 of the Central Goods and Services Tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

Amendment of section 34.

“Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.”.

Amendment of section 38.

127. In section 38 of the Central Goods and Services Tax Act,—

(i) in sub-section (1), for the words “an auto-generated statement”, the words “a statement” shall be substituted;

(ii) in sub-section (2),—

(a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;

(b) in clause (a), the word “and” shall be omitted;

(c) in clause (b), after the words “by the recipient,”, the word “including” shall be inserted;

(d) after clause (b), the following clause shall be inserted, namely:—

“(c) such other details as may be prescribed.”.

Amendment of section 39.

128. In section 39 of the Central Goods and Services Tax Act, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted.

Amendment of section 107.

129. In section 107 of the Central Goods and Services Tax Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”.

Amendment of section 112.

130. In section 112 of the Central Goods and Services Tax Act, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”.

Insertion of new section 122B.

131. After section 122A of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Penalty for failure to comply with track and trace mechanism.

“122B. Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”.

Insertion of new section 148A.

132. After section 148 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Track and trace mechanism for certain goods.

“148A. (1) The Government may, on the recommendations of the Council, by notification, specify,—

(a) the goods;

(b) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—

(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(3) The persons referred to in sub-section (1), shall,—

(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(d) pay such amount in relation to the system referred to in sub-section (2),

as may be prescribed.”

133. In Schedule III of the Central Goods and Services Tax Act,—

(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;

(ii) in *Explanation 2*, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(iii) after *Explanation 2*, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“*Explanation 3*.—For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.”

28 of 2005.

134. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 133 been in force at all material times.

No refund of tax collected.

Service tax

32 of 1994.

12 of 2017.

135. (1) Notwithstanding anything contained in section 66 of Chapter V of the Finance Act, 1994, as it stood prior to the 1st day of July, 2012, or in section 66B of the said Chapter of the said Act, as it stood prior to the omission of the said Chapter *vide* section 173 of the Central Goods and Services Tax Act, 2017, no service tax shall be levied or collected in respect of taxable services provided or agreed to be provided by insurance companies by way of reinsurance under the Weather Based Crop Insurance Scheme and the Modified National Agricultural Insurance Scheme during the period commencing from the 1st day of April, 2011 and ending with the 30th day of June, 2017 (both days inclusive).

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times:

Special provision for retrospective exemption from service tax in certain cases relating to reinsurance services provided by insurance companies under Weather Based Crop Insurance Scheme and Modified National Agricultural Insurance Scheme.

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2025 receives the assent of the President.

(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

CHAPTER V

MISCELLANEOUS

PART I

AMENDMENT TO THE UNIT TRUST OF INDIA (TRANSFER OF UNDERTAKING AND REPEAL) ACT, 2002

Amendment of Act 58 of 2002.

136. In the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, in section 13, in sub-section (1), for the figures "2025", the figures "2027" shall be substituted.

PART II

AMENDMENTS TO THE GOVERNMENT SECURITIES ACT, 2006

WHEREAS it is expedient to amend the law relating to Government securities and its management by the Reserve Bank of India;

AND WHEREAS the subject matter of "Public debt of the State" falls within the ambit of State List of the Seventh Schedule to the Constitution;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution, resolutions have been passed by the Houses of the Legislatures of the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal that the subject matter aforesaid should be regulated in those States by Parliament by law.

Application of this Part.

137. (1) This Part shall apply in the first instance to the whole of the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal and the Union territories; and it shall also apply to such other State which adopts this Part by resolution passed in that behalf under clause (1) of article 252 of the Constitution.

(2) It shall come into force at once in the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal and in the Union territories and in any other State which adopts this Act under clause (1) of article 252 of the Constitution, on the date of such adoption; and, save as otherwise provided in this Part, any reference in this Part to the commencement of this Part shall, in relation to any State, mean the date on which this Part comes into force in such State.

Amendment of preamble.

138. In the Government Securities Act, 2006 (hereinafter referred to as the principal Act), in the preamble, in paragraph 3, for the words "except the Legislature of the State of Jammu and Kashmir, to the effect that the matters aforesaid should be regulated in those States", the words "to the effect that the matters aforesaid should be regulated in those States" shall be substituted.

38 of 2006.

Amendment of section 1.

139. In section 1 of the principal Act,—

(a) in sub-section (3), for the words "in the first instance to whole of the States, except the State of Jammu and Kashmir, and to all the Union territories and it shall also apply to the State of Jammu and Kashmir which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution", the words "to all the States and Union territories" shall be substituted;

(b) in sub-section (4),—

(i) the words “except the State of Jammu and Kashmir” shall be omitted;

(ii) the words “and in the State of Jammu and Kashmir which adopts this Act under clause (1) of article 252 of the Constitution, on such adoption” shall be omitted.

140. In section 2 of the principal Act, in clause (f),—

(i) after the words “any other purpose”, the words “and subject to such terms and conditions” shall be inserted;

(ii) the words and figure “and having one of the forms mentioned in section 3” shall be omitted.

Amendment of section 2.

141. In section 3 of the principal Act, the words “, subject to such terms and conditions as may be specified,” shall be omitted.

Amendment of section 3.

142. In section 5 of the principal Act, in sub-section (4), after the words “upon the Bank”, the words, brackets, letter and figure “or shall be construed to affect any restriction on transferability of Government securities contained in any notification issued under clause (f) of section 2 in respect of such securities” shall be inserted.

Amendment of section 5.

143. In section 31 of the principal Act, sub-sections (1) and (2) shall be omitted.

Amendment of section 31.

144. In section 32 of the principal Act, in sub-section (2), in clause (a), the words “and the terms and conditions subject to which” shall be omitted.

Amendment of section 32.

145. (1) The Public Debt Act, 1944 is hereby repealed.

Repeal of Act 18 of 1944 and savings.

(2) Notwithstanding such repeal anything done or any action taken in the exercise of any power conferred by or under the repealed Act shall be deemed to have been done or taken in the exercise of the powers conferred by or under the Government Securities Act, 2006 as amended by this Part as if the said Act was in force on the day on which such thing was done or action was taken.

38 of 2006.

(3) The rules made by the Central Government under the repealed Act as in force immediately before the commencement of this Part, shall be deemed to be the regulations made by the Bank under the Government Securities Act, 2006.

38 of 2006.

PART III

AMENDMENT TO THE FINANCE ACT, 2016

146. In the Finance Act, 2016, with effect from the 1st day of April, 2025—

Amendment of Act 28 of 2016.

(a) in section 163, in sub-section (3), in clause (a), after the words “this Chapter”, the words, figures and letters “but before the 1st day of April, 2025” shall be inserted;

(b) in section 165, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The provisions of this section shall not apply to any consideration for any specified service received or receivable by a person on or after the 1st day of April, 2025.”.

PART IV

VALIDATION OF THE CENTRAL CIVIL SERVICES (PENSION) RULES AND PRINCIPLES FOR EXPENDITURE ON PENSION LIABILITIES FROM THE CONSOLIDATED FUND OF INDIA

WHEREAS article 309 of the Constitution provides that, subject to the provisions of the Constitution, Acts of the appropriate Legislature may regulate the recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union;

AND WHEREAS the recruitment and the conditions of service of persons appointed to public services and posts in connection with the affairs of the Union are governed by rules made under the proviso to article 309 of the Constitution;

AND WHEREAS the pension of the Central Government employees was governed by the Central Civil Services (Pension) Rules, 1972 which was subsequently replaced by the Central Civil Services (Pension) Rules, 2021 and the Central Civil Services (Extraordinary Pension) Rules, 2023 (hereinafter in this Part referred to as the pension rules) and instructions issued from time to time for matters connected therewith; which allows the revision of pension by the Central Government in accordance with any general order issued for implementation of the recommendations of the Central Pay Commission;

AND WHEREAS the Central Pay Commissions are expert bodies set up by the Central Government for periodic review and revision of the entire gamut of emoluments structure including retirement benefits of the Central Government employees which recommend different pay scales and different allowances for different categories of the Government employees and in particular, pension claims and liabilities;

AND WHEREAS till the Third Central Pay Commission, it was a general view that past and future pensioners cannot be treated at par and the practice was that benefit of improvement in the pension would be available to newly retiring pensioners from a prospective date; and subsequently, the Fourth Central Pay Commission considered the suggestion of equalisation of pension with reference to that admissible in the revised scales of pay and did not accept it, and in its report also referred to the decision of the Supreme Court in the case of State Government Pensioners Association and others *Vs.* State of Andhra Pradesh [SLP (Civil) Nos. 14179-80, 1985] wherein the Supreme Court, *inter alia*, has observed as under:—

“Improvements in pay scales by the very nature of things can be made prospectively so as to apply to only those who are in the employment on the date of the upward revision. Those who were in employment say in 1950, 1960 or 1970, lived, spent and saved, on the basis of the then prevailing cost of living structure and pay-scale structure, cannot invoke Article 14 in order to claim the higher pay scale brought into force say, in 1980. If upward pay revision cannot be made prospectively on account of Article 14, perhaps no such revision would ever be made.”;

AND WHEREAS the Fifth and Sixth Central Pay Commission also maintained the distinction between pension payable to employees retired before and after the 1st January, 1996 and before and after the 1st January, 2006, respectively, consequently, as on 1st January, 2006, a distinction in pension existed between past employees who had retired before that date and employees retired after that date on the basis of the revision in pay scales recommended by the Sixth Central Pay Commission, as accepted by the Central Government, implemented from the 1st January, 2006, a pension revision formula which did not amount to complete parity between pension of Government employees retired before or after the 1st January, 2006;

AND WHEREAS the treatment of existing and past pensioners was again considered by the Seventh Central Pay Commission and it was pointed out in its report that the issue of pension has been a matter of debate in a large number of cases before the Supreme Court of India and there have been differing views;

AND WHEREAS the pension payable to a Government employee can be said to be a deferred portion of the compensation for service rendered and usually, the compensation earned by an employee varies over the service period, as they are periodically revised on account of implementation of the Central Pay Commissions recommendations or otherwise and as such, pension as a derivative of compensation, may also vary;

AND WHEREAS the right to impose such distinctions rests with the Central Government and are an inevitable outcome of the implementation of the recommendations of a Central Pay Commission;

AND WHEREAS the judgment of the Supreme Court in SLP (Civil) No. 29124 of 2024 in the case of the Union of India and Ors. Vs All India S-30 Pensioners Association and Ors. has obliterated such distinction and proceeded on the premise that the Government lacks authority for providing for such distinction of the Central Government pensioners based on their date of retirement;

AND WHEREAS it has become necessary to deal with the interpretation of the Courts and to address the issue relating to pensioners of the Central Government, and expedient to retain the relevance of having such distinction by a validation legislation, dealing with the pension rules and instructions issued from time to time in this regard.

147. This Part shall come into force and shall be deemed to have come into force on the 1st day of June, 1972.

Commencement
of Part.

148. In this Part, unless the context otherwise requires,—

Definitions.

(a) "pensioner" means a retired Government servant under the pension rules; and

(b) "pension rules" means the Central Civil Services (Pension) Rules, 1972 as it existed prior to its cesser of operation; or the Central Civil Services (Pension) Rules, 2021 or the Central Civil Services (Extraordinary Pension) Rules, 2023 made under the proviso to article 309 of the Constitution and instructions issued thereunder.

149. (1) Without prejudice to the provisions of the pension rules, the Central Government shall have the authority to establish distinctions among pensioners as a general principle.

Powers and
authority of
Central
Government.

(2) Having regard to the recommendations of the Central Pay Commission, and subject to such norms, principles and method as may be determined by the Central Government, a distinction may be made or maintained amongst the pensioners, which may emanate from the accepted recommendations of the Central Pay Commissions, and in particular a distinction may be made on the basis of the date of retirement of a pensioner or the date of operationalisation of an accepted recommendation of a Central Pay Commission.

(3) The Central Government may from time to time lay down such norms, principles and method in regard to acceptance of the recommendations of the Central Pay Commissions including, among other things, distinction among pensioners that may arise out of the acceptance of such recommendation and in particular pension claims and liabilities.

(4) The norms, principles and method of pension revision, as per accepted recommendations of a particular Central Pay Commission, shall be effective from such date as may be determined by the Central Government and the benefit of such accepted recommendation shall not be given effect to from an earlier date.

150. Notwithstanding anything contrary contained in any judgment, decree or order of any court, tribunal or authority and notwithstanding anything contained in the pension rules,—

Validation.

(a) it is hereby clarified that the Central Government has the authority and shall always be deemed to have had the authority, to classify its pensioners, and may create or maintain distinction amongst pensioners as deemed expedient for implementing the recommendations of the Central Pay Commissions under this Part;

(b) it is also clarified that the date of retirement of pensioners shall be the basis of distinctions and for classification in regard to pension entitlement.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 2,50,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,12,500 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 3,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 3,00,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 5,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (3) where the total income exceeds Rs. 10,00,000 | Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or 112 or 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(a) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(b) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(c) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(d) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(e) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees but is not covered under clauses (c) and (d), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000 10 per cent. of the total income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 20,000 Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

- (a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;
- (b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where its total turnover or the gross receipt in the previous year 2022-23 does not exceed four hundred crore rupees 25 per cent. of the total income;

(ii) other than that referred to in item (i) 30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of,— 50 per cent.;

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of net winnings from online games	30 per cent.;
(v) on income by way of insurance commission	2 per cent.;
(vi) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central Act, State Act or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India as per the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder;	
(C) any security of the Central Government or State Government;	
(vii) on any other income	10 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	

	Rate of income-tax
(A) on any investment income	20 per cent.;
(B) on income by way of long-term capital gains referred to in section 115E or sub-clause (iii) of clause (c) of sub-section (1) of section 112	12.5 per cent.;
(C) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	12.5 per cent.;
(E) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(F) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(G) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(H) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(G)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(I) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(J) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(K) on income by way of winnings from horse races	30 per cent.;
(L) on income by way of net winnings from online games	30 per cent.;

	Rate of income-tax
(M) on the income by way of dividend, referred to in the proviso to sub-clause (A) of clause (a) of sub-section (I) of section 115A	10 per cent.;
(N) on income by way of dividend other than the income referred to in sub-item (b)(i)(M)	20 per cent.;
(O) on the whole of the other income (ii) in the case of any other person—	30 per cent.;
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (IA) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (IA) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of net winnings from online games	30 per cent.;
(H) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(I) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (I) of section 112	12.5 per cent.;

	Rate of income-tax
(J) on income by way of long-term capital gains referred to in section 112A, exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(K) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	12.5 per cent.;
(L) on income by way of dividend, referred to in the proviso to sub-clause (A) of clause (a) of sub-section (1) of section 115A	10 per cent.;
(M) on income by way of dividend other than the income referred to in sub-item (b)(ii)(L)	20 per cent.;
(N) on the whole of the other income	30 per cent.
2. In the case of a company—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than “Interest on securities”	10 per cent.;
(ii) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of net winnings from online games	30 per cent.;
(v) on any other income	10 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(ii) on income by way of winnings from horse races	30 per cent.;
(iii) on income by way of net winnings from online games	30 per cent.;
(iv) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(v) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(vi) on income by way of royalty [not being royalty of the nature referred to in item (b)(v)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	

	Rate of income-tax
(A) where the agreement is made after the 31st March, 1961 but before the 1st April, 1976	50 per cent.;
(B) where the agreement is made after the 31st March, 1976	20 per cent.;
(vii) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th February, 1964 but before the 1st April, 1976	50 per cent.;
(B) where the agreement is made after the 31st March, 1976	20 per cent.;
(viii) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(ix) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	12.5 per cent.;
(x) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(xi) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	12.5 per cent.;
(xii) on income by way of dividend, referred to in the proviso to sub-clause (A) of clause (a) of sub-section (1) of section 115A	10 per cent.;
(xiii) on income by way of dividend other than the income referred to in item (b)(xii)	20 per cent.;
(xiv) on any other income	35 per cent.

Explanation.—For the purposes of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted as per the provisions of—

(i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(b) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(c) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(d) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(ii) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(a) at the rate of two per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(b) at the rate of five per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAC or section 115BAD or section 115BAE or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBI or section 115BBJ or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 2,50,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,12,500 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 3,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 3,00,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 5,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (3) where the total income exceeds Rs. 10,00,000 | Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(a) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(b) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(c) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(d) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(e) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (c) and (d), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of Income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs.10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purpose of the Union, calculated in the case of every co-operative society,—

- (a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;
- (b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

- | | |
|----------------------------------|--------------|
| On the whole of the total income | 30 per cent. |
|----------------------------------|--------------|

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

(I) In the case of a domestic company,—

- (i) where its total turnover or the gross receipt in the previous year 2023-2024 does not exceed four hundred crore rupees; 25 per cent. of the total income;
- (ii) other than that referred to in item (i) 30 per cent. of the total income.

(II) In the case of a company other than a domestic company,—

- (i) on so much of the total income as consists of,— 50 per cent.;

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government;

- (ii) on the balance, if any, of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[See section 2(13)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from other sources” and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3), (3A) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head “Profits and gains of business or profession” and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3), (3A) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from house property” and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2025, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2017 or the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022, or the 1st April, 2023 or the 1st April, 2024, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023, or the 1st April, 2024;

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024;

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2025.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2026, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024, or the 1st April, 2025;

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2025;

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2026.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No.2) Act, 2024 (15 of 2024) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 103(a)]

In the First Schedule to the Customs Tariff Act,—

(i) in Chapter 60, for the entry in column (4) occurring against tariff items 6004 10 00, 6004 90 00, 6006 22 00, 6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 42 00 and 6006 90 00, the entry “20% or Rs. 115 per kg, whichever is higher” shall be substituted;

(ii) in Chapter 85, for the entry in column (4) occurring against tariff item 8528 59 00, the entry “20%” shall be substituted.

THE THIRD SCHEDULE

[See section 103(b)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 10,—

(i) after Sub-heading Note, the following Supplementary Note shall be inserted, namely:—

‘Supplementary Note:

1. For the purposes of tariff items 1006 30 11 and 1006 30 91, “Rice, GI recognised” refers to the rice varieties defined and recognised by the Geographical Indications (GI) Registry under the Geographical Indications of Goods (Registration and Protection) Act, 1999 (48 of 1999).’;

(ii) in heading 1006, for sub-heading 1006 30, tariff items 1006 30 10 to 1006 30 90 and the entries relating thereto, the following shall be substituted, namely:—

“1006 30	-	<i>Semi-milled or wholly milled rice, whether or not polished or glazed:</i>			
	---	<i>Parboiled:</i>			
1006 30 11	----	Rice, GI recognised	kg.	70%	-
1006 30 12	----	Basmati rice	kg.	70%	-
1006 30 19	----	Other	kg.	70%	-
	---	<i>Other:</i>			
1006 30 91	----	Rice, GI recognised	kg.	70%	-
1006 30 92	----	Basmati rice	kg.	70%	-
1006 30 99	----	Other	kg.	70%	-”;

(2) in Chapter 15, for the entry in column (4) occurring against tariff item 1520 00 00, the entry “20%” shall be substituted;

(3) in Chapter 20,—

(i) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

‘Supplementary Note:

1. For the purposes of tariff items 2008 19 21 to 2008 19 29, the term “makhana” means the seed of plant *Euryale ferox* Salisb. and also commonly known as gorgon nut or fox nut.’;

(ii) in heading 2008, for tariff items 2008 19 20 to 2008 19 90 and the entries relating thereto, the following shall be substituted, namely:—

“---	<i>Makhana:</i>				
2008 19 21	----	Popped	kg.	150%	-
2008 19 22	----	Flour and powder	kg.	150%	-
2008 19 29	----	Other	kg.	150%	-
	---	<i>Other:</i>			

(1)	(2)	(3)	(4)	(5)
2008 19 91	— Other roasted nuts and seeds	kg.	150%	-
2008 19 92	— Other nuts, otherwise prepared or preserved	kg.	150%	-
2008 19 93	— Other roasted and fried vegetable products	kg.	30%	-
2008 19 99	— Other	kg.	30%	-";

(4) in Chapter 25, for the entry in column (4) occurring against tariff items 2515 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00 and 2516 12 00, the entry "20%" shall be substituted;

(5) in Chapter 26,—

(i) for the entry in column (4) occurring against tariff item 2603 00 00, the entry "Free" shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2605 00 00, the entry "Free" shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2609 00 00, the entry "Free" shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2611 00 00, the entry "Free" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 2613, the entry "Free" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 2615, the entry "Free" shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 2617 10 00, the entry "Free" shall be substituted;

(6) in Chapter 27,—

(i) in heading 2710, for tariff item 2710 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"2710 91 — *Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):*

2710 91 10 — Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more kg. 5% -

2710 91 20 — Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg kg. 5% -

2710 91 90 — Other kg. 5% -";

(ii) for the entry in column (4) occurring against tariff items 2711 12 00 and 2711 13 00, the entry "2.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 2711 19, the entry "5%" shall be substituted;

(1)	(2)	(3)	(4)	(5)
	(7) in Chapter 28,—			
	(i) for the entry in column (4) occurring against tariff item 2809 20 10, the entry "7.5%" shall be substituted;			
	(ii) for the entry in column (4) occurring against tariff item 2810 00 20, the entry "7.5%" shall be substituted;			
	(iii) in heading 2812, for the entry in column (2) occurring against tariff item 2812 19 30, the entry "--- Arsenic trichloride" shall be substituted;			
	(iv) in heading 2813, after tariff item 2813 90 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2813 90 30	--- Lime sulphur	kg.	7.5%	-";
	(v) in heading 2853, after tariff item 2853 90 40 and the entries relating thereto, the following shall be inserted, namely:—			
"2853 90 50	— Magnesium phosphide plates, zinc phosphide	kg.	7.5%	-";
	(8) in Chapter 29,—			
	(i) for the Supplementary Note, the following Supplementary Notes shall be substituted, namely:—			
	‘Supplementary Notes:			
	1. For the purposes of the tariff item 2906 11 10, the term "Natural Menthol" means an organic compound (C ₁₀ H ₂₀ O) which is obtained from the distillation of the Japanese type oil of mint or menthol mint known as <i>Mentha arvensis</i> but does not include those made synthetically through any chemical routes.			
	2. Tariff item 2916 39 70 covers one of the following goods of sub-heading 2916 39: Alphanaphthyl acetic acid, cyclanilide, kresoxim methyl, metofluthrin, permethrin, renofluthrin, transfluthrin.			
	3. Tariff item 2918 99 30 covers one of the following goods of sub-heading 2918 99: 2,4-D amine salt, 2,4-D-ethyl ester, 2,4-D sodium salt, 2,4-dichlorophenoxy acetic acid, prohexadione calcium, s-bioallethrin, sodium acifluorfen.			
	4. Tariff item 2924 19 10 covers one of the following goods of sub-heading 2924 19: Bendiocarb, carboxin, chlorpropham, fenobucarb (BPMC), fluzaindolizine, methomyl, metolachlor, propamocarb hydrochloride, thiodicarb.			
	5. Tariff item 2924 21 40 covers one of the following goods of sub-heading 2924 21: Bifenazate, carbosulfan, cyflufenamide, fenoxanil, flufenoxuron, ipfencarbazone, lufenuron, metaflumizone, metsulfuron methyl, novaluron, orthosulfamuron, pencycuron, teflubenzuron, trifloxysulfuron sodium.			
	6. Tariff item 2924 29 70 covers one of the following goods of sub-heading 2924 29: Pretilachlor (ISO), anilophos, benalaxyl, benalaxyl M, broflanilide, butachlor, carpropamid, cyclaniliprole, diflubenzuron, dimethenamid-P, diuron, fluxametamide, iprovalicarb, mandipropamid, metalaxyl-M, propanil, propoxur, pydiflumetofen.			
	7. Tariff item 2926 90 10 covers one of the following goods of sub-heading 2926 90: Alphacypermethrin, beta cyfluthrin, chlorothalonil, cyflumetofen, cyfluthrin, cyhalofop-butyl, cymoxanil, cyphenothrin, deltamethrin (decamethrin), dithianon, fenpropathrin, fenvalerate, fluvalinate, hydrogen cyanamide, lambdacyhalothrin, myclobutanil.			
	8. Tariff item 2930 20 10 covers one of the following goods of sub-heading 2930 20: Cartap hydrochloride (ISO), mancozeb, metiram, propineb, thiobencarb (benthiocarb), triallate, ziram.			

9. Tariff item 2930 90 92 covers one of the following goods of sub-heading 2930 90: Acephate (ISO), phorate (ISO), captan, clethodim, diafenthiuron, ethion, malathion, oxydemeton-methyl, phenthoate, profenophos, temephos, thiophanate-methyl.

10. Tariff item 2932 20 30 covers one of the following goods of sub-heading 2932 20: Brodifacoum, bromadiolone, coumachlor, coumatetralyl, flocoumafen, milbemectin, spiromesifen.

11. Tariff item 2933 19 92 covers one of the following goods of sub-heading 2933 19: Cyenopyrafen, fenpyroximate, fipronil, fluxapyroxad, penflufen, pyraclostrobin, pyroxasulfon, tetraniliprole, tolfenpyrad, topramezone.

12. Tariff item 2933 29 60 covers one of the following goods of sub-heading 2933 29: Imidacloprid (ISO), fenamidone, imazamox, imiprothrin, iprodione, prochloraz.

13. Tariff item 2933 31 10 covers one of the following goods of sub-heading 2933 31: Florpyrauxifen benzyl, fluoxypyr meptyl, halauxifen-methyl, haloxyfop-R-methyl, paraquat dichloride, pyrifluquinazon, triclopyr acid, triclopyr butotyl ester.

14. Tariff item 2933 39 23 covers one of the following goods of sub-heading 2933 39: Afidopyropen, boscalid, chlorpyrifos, chlorpyrifos methyl, clodinafop-propargyl, cyantraniliprole, flonicamid, florpyrauxifen-benzyl, fluazifop-P-butyl, fluopicolide, fluopyram, forchlorfenuron, haloxyfop-P-methyl, picoxystrobin, pyridalyl, pyriofenone, pyriproxyfen, sulfoxaflor.

15. Tariff item 2933 59 50 covers one of the following goods of sub-heading 2933 59: Bispyribac-sodium (ISO), ametroctradin, azoxystrobin, benzpyrimoxam, buprimate, florasulam, polyoxin D zinc salt, primiphos-methyl, pyribenzoxim, pyrifitalid, pyriothiobac sodium, triflumezopyrim.

16. Tariff item 2933 69 60 covers one of the following goods of sub-heading 2933 69: Ametryn, atrazine, carfentrazone ethyl, cyproconazole, difenoconazole, flusilazole, hexaconazole, hexazinone, indaziflam, iodosulfuron methyl sodium, mefentrifluaconazole, metamitron, metribuzin, paclobutrazol, propiconazole, pymetrozin, tebuconazole, tetraconazole, triadimefon, tricyclazole, triconazole.

17. Tariff item 2933 99 20 covers one of the following goods of sub-heading 2933 99: Carbendazim (ISO), bitertanol, chlorfenopyr, chlorfluazuron, fenoxaprop-P-ethyl, flufenazine, flupyradifurone, penconazole, propaquizafop, quizalofop-P-tefuryl, triazophos.

18. Tariff item 2934 99 40 covers one of the following goods of sub-heading 2934 99: Bentazone, bixlozone, clomazone, dazomet, dimethomorph, etoxazole, fluensulfone, flufenacet, flumioxazin, hexythiazox, indoxacarb, isocycloseram, oxadiargyl, oxadiazon, phosalone, pinoxaden, thiacloprid, thiocyclam hydrogen oxalate, valifenalate.

19. Tariff item 2935 90 40 covers one of the following goods of sub-heading 2935 90: Amisulbrom, azimsulfuron, bensulfuron methyl, chlorimuron ethyl, cyazofamid, cyzofamide, diclosulam, flucetosulfuron, helosulfuron methyl, mesosulfuron methyl, penoxsulam, pyrazosulfuron ethyl, pyroxsulam, sulfentrazone, sulfosulfuron, triafamone, triasulfuron.;

(ii) in heading 2902, after tariff item 2902 19 10 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"2902 19 20	--- 1-methyl cyclopropene	kg.	2.5%	-";
	(iii) in heading 2903,—			
	(a) for tariff item 2903 19 20 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- <i>Trichloroethane:</i>			
2903 19 21	--- 1,1,1-Trichloroethane (methyl chloroform)	kg.	5%	-
2903 19 29	--- Other	kg.	5%	-
2903 19 40	--- Ethylene dichloride and carbon tetrachloride mixture	kg.	5%	-";
	(b) for tariff item 2903 29 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2903 29	--- <i>Other:</i>			
2903 29 10	--- Dichloropropene and dichloropropane mixture (DD mixture)	kg.	5%	-
2903 29 90	--- Other	kg.	5%	-";
	(c) for tariff item 2903 79 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2903 79	--- <i>Other:</i>			
2903 79 10	--- Chlorotetrafluoroethanes	kg.	7.5%	-
2903 79 20	--- Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	kg.	7.5%	-
2903 79 30	--- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	kg.	7.5%	-
2903 79 90	--- Other	kg.	7.5%	-";
	(d) for tariff item 2903 89 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2903 89	--- <i>Other:</i>			
2903 89 10	--- Hexabromocyclododecanes (HBCDs)	kg.	7.5%	-
2903 89 90	--- Other	kg.	7.5%	-";
	(iv) in heading 2905,—			
	(a) for the entry in column (2) occurring against tariff item 2905 19 10, the entry "--- 3,3-Dimethylbutan-2-ol (pinacolyl alcohol)" shall be substituted;			
	(b) after tariff item 2905 19 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2905 19 20	--- Triacantanol	kg.	7.5%	-";
	(v) in heading 2906, after tariff item 2906 29 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2906 29 30	--- Dicofol	kg.	7.5%	-";
	(vi) in heading 2907, after tariff item 2907 29 30 and the entries relating thereto, the following shall be inserted, namely:—			
"2907 29 40	--- Acequinocyl, metamifop	kg.	7.5%	-";

(1)	(2)	(3)	(4)	(5)
(vii) in heading 2908, after tariff item 2908 99 20 and the entries relating thereto, the following shall be inserted, namely:—				
“2908 99 30	— Dinocap, meptyldiinocap, sodium paranitrophenolate	kg.	7.5%	—”;
(viii) in heading 2909,—				
(a) after tariff item 2909 30 12 and the entries relating thereto, the following shall be inserted, namely:—				
“2909 30 13	— Ethoxysulfuron, famoxadone	kg.	7.5%	—”;
(b) after tariff item 2909 30 30 and the entries relating thereto, the following shall be inserted, namely:—				
“2909 30 40	— Decabromodiphenyl ether	kg.	7.5%	-
2909 30 50	— Ethofenprox (etofenprox), fomesafen, oxyfluorfen	kg.	7.5%	—”;
(c) for tariff item 2909 60 00 and the entries relating thereto, the following shall be substituted, namely:—				
“2909 60	- <i>Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:</i>			
2909 60 10	— MCPA, amine salt	kg.	7.5%	-
2909 60 90	— Other	kg.	7.5%	—”;
(ix) in heading 2910, for tariff item 2910 90 00 and the entries relating thereto, the following shall be substituted, namely:—				
“2910 90	- <i>Other:</i>			
2910 90 10	— Epoxyconazole	kg.	7.5%	-
2910 90 90	— Other	kg.	7.5%	—”;
(x) in heading 2912, for tariff item 2912 50 00 and the entries relating thereto, the following shall be substituted, namely:—				
“2912 50	- <i>Cyclic polymers of aldehydes:</i>			
2912 50 10	— Metaldehyde	kg.	7.5%	-
2912 50 90	— Other	kg.	7.5%	—”;
(xi) in heading 2914,—				
(a) after tariff item 2914 29 50 and the entries relating thereto, the following shall be inserted, namely:—				
“2914 29 60	— Pyridaben	kg.	7.5%	—”;
(b) after tariff item 2914 39 40 and the entries relating thereto, the following shall be inserted, namely:—				
“2914 39 50	— Mesotrione, metrafenone	kg.	7.5%	—”;
(c) after tariff item 2914 69 20 and the entries relating thereto, the following shall be inserted, namely:—				
“2914 69 30	— Spinetoram, spinosad	kg.	7.5%	—”;

(1)	(2)	(3)	(4)	(5)
	(d) after tariff item 2914 79 50 and the entries relating thereto, the following shall be inserted, namely:—			
“2914 79 60	--- Tembotrione	kg.	7.5%	-”;
	(xii) in heading 2915, after tariff item 2915 90 70 and the entries relating thereto, the following shall be inserted, namely:—			
“2915 90 80	--- Perfluorooctanoic acids and their salts	kg.	7.5%	-”;
	(xiii) in heading 2916,—			
	(a) for tariff item 2916 19 50 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- <i>Esters of unsaturated acyclic monoacids not elsewhere specified:</i>			
2916 19 51	---- Gossypure	kg.	7.5%	-
2916 19 59	---- Other	kg.	7.5%	-”;
	(b) for the entry in column (2) occurring against tariff item 2916 20 20, the entry “--- Bifenthrin (ISO), prallethrin” shall be substituted;			
	(c) after tariff item 2916 31 60 and the entries relating thereto, the following shall be inserted, namely:—			
“2916 31 70	--- Dicamba	kg.	7.5%	-”;
	(d) after tariff item 2916 39 60 and the entries relating thereto, the following shall be inserted, namely:—			
“2916 39 70	--- Goods specified in Supplementary Note 2 to this Chapter	kg.	7.5%	-”;
	(xiv) in heading 2917, after tariff item 2917 19 70 and the entries relating thereto, the following shall be inserted, namely:—			
“2917 19 80	--- Isoprothiolane	kg.	7.5%	-”;
	(xv) in heading 2918,—			
	(a) after tariff item 2918 30 50 and the entries relating thereto, the following shall be inserted, namely:—			
“2918 30 60	--- Diclufop-methyl, D-trans allethrin, pyrethrin (pyrethrum)	kg.	7.5%	-”;
	(b) after tariff item 2918 99 20 and the entries relating thereto, the following shall be inserted, namely:—			
“2918 99 30	--- Goods specified in Supplementary Note 3 to this Chapter	kg.	7.5%	-”;
	(xvi) in heading 2920,—			
	(a) after tariff item 2920 19 20 and the entries relating thereto, the following shall be inserted, namely:—			
“2920 19 30	--- Edifenphos, fenitrothion, iprobenfos (kitazin)	kg.	7.5%	-”;
	(b) for tariff item 2920 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
“2920 90	- Other:			
2920 90 10	--- Propergite	kg.	7.5%	-
2920 90 90	--- Other	kg.	7.5%	-”;

(1)	(2)	(3)	(4)	(5)
	(xvii) in heading 2921,—			
	(a) in sub-heading 2921 19, for tariff items 2921 19 10 and 2921 19 20 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- <i>N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) -2-chloroethylamines and their protonated salts:</i>			
2921 19 11	---- 2-Chloro N,N-Diisopropyl ethylamine	kg.	7.5%	-
2921 19 12	---- 2-Chloro N,N-Dimethyl ethanamine	kg.	7.5%	-
2921 19 19	---- Other	kg.	7.5%	-
2921 19 30	--- Chloromequat chloride (CCC)	kg.	7.5%	-”;
	(b) after tariff item 2921 41 20 and the entries relating thereto, the following shall be inserted, namely:—			
“2921 41 30	--- 6-Benzyladenine, beflubutamid	kg.	7.5%	-”;
	(c) after tariff item 2921 42 36 and the entries relating thereto, the following shall be inserted, namely:—			
“2921 42 50	--- Fluchloralin, pendimethalin, trifluralin	kg.	7.5%	-”;
	(d) for tariff item 2921 43 90 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- <i>Other:</i>			
2921 43 91	---- Ethafluralin	kg.	7.5%	-
2921 43 99	---- Other	kg.	7.5%	-”;
	(xviii) in heading 2922, for tariff item 2922 19 10 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- <i>N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) -2-aminoethanols and their protonated salts:</i>			
2922 19 11	---- N,N-Dimethyl-2-aminoethanol and its protonated salts	kg.	7.5%	-
2922 19 12	---- N,N-Diethyl-2-aminoethanol and its protonated salts	kg.	7.5%	-
2922 19 13	---- 2-Hydroxy N,N-Diisopropyl ethylamine	kg.	7.5%	-
2922 19 19	---- Other	kg.	7.5%	-”;
	(xix) in heading 2924,—			
	(a) for tariff item 2924 19 00 and the entries relating thereto, the following shall be substituted, namely:—			
“2924 19	--- <i>Other:</i>			
2924 19 10	--- Goods specified in Supplementary Note 4 to this Chapter	kg.	7.5%	-
2924 19 90	--- Other	kg.	7.5%	-”;
	(b) after tariff item 2924 21 30 and the entries relating thereto, the following shall be inserted, namely:—			
“2924 21 40	--- Goods specified in Supplementary Note 5 to this Chapter	kg.	7.5%	-”;

(1)	(2)	(3)	(4)	(5)
	(e) for the entry in column (2) occurring against tariff item 2924 29 70, the entry "--- Goods specified in Supplementary Note 6 to this Chapter" shall be substituted;			
	(xx) in heading 2925, after tariff item 2925 29 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2925 29 20	--- Dodine	kg.	7.5%	-";
	(xxi) in heading 2926, for tariff item 2926 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2926 90	- Other:			
2926 90 10	--- Goods specified in Supplementary Note 7 to this Chapter	kg.	7.5%	-
2926 90 90	--- Other	kg.	7.5%	-";
	(xxii) in heading 2928, after tariff item 2928 00 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2928 00 20	--- Chromafenozide, methoxyfenazide, trifloxistrobin	kg.	7.5%	-";
	(xxiii) in heading 2929, for tariff items 2929 90 10 to 2929 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
	"--- <i>N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides:</i>			
2929 90 11	--- N,N-Diethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 12	--- N,N-Diisopropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 13	--- N,N-Dipropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 14	--- N,N-Dimethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 19	--- Other	kg.	7.5%	-
	<i>Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates:</i>			
2929 90 21	--- Diethyl N,N-Dimethylphosphoramidate	kg.	7.5%	-
2929 90 29	--- Other	kg.	7.5%	-
2929 90 60	--- Phosphoramidic acid, diethyl, dimethylester	kg.	7.5%	-
2929 90 70	--- N-(1-(Dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphoramidic fluorides and corresponding alkylated or protonated salts	kg.	7.5%	-
2929 90 80	--- O-Alkyl (H or $\leq C_{10}$, incl. cycloalkyl) N-(1-(dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphoramidofluoridates and corresponding alkylated or protonated salts	kg.	7.5%	-
	--- Other:			
2929 90 91	--- Propetamphos	kg.	7.5%	-
2929 90 99	--- Other	kg.	7.5%	-";

(1)	(2)	(3)	(4)	(5)
	(xxiv) in heading 2930,—			
	(a) for the entry in column (2) occurring against tariff item 2930 20 10, the entry “--- Goods specified in Supplementary Note 8 to this Chapter” shall be substituted;			
	(b) for tariff items 2930 90 10 to 2930 90 97 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- Thiourea (sulphourea), Calcium salts of methionine, Thio sulphonic acid, L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid, Sulphinic acid, Sulphoxide, Mercaptan, Allyl isothiocyanate:			
2930 90 11	--- Thiourea (sulphourea)	kg.	7.5%	-
2930 90 12	---- Calcium salts of methionine	kg.	7.5%	-
2930 90 13	---- Thio sulphonic acid	kg.	7.5%	-
2930 90 14	---- L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	7.5%	-
2930 90 15	---- Sulphinic acid	kg.	7.5%	-
2930 90 16	---- Sulphoxide	kg.	7.5%	-
2930 90 17	---- Mercaptan	kg.	7.5%	-
2930 90 18	---- Allyl isothiocyanate	kg.	7.5%	-
	--- <i>O,O-Diethyl S-[2-(diethylamino)ethyl]phosphorothioate and its alkylated or protonated salts:</i>			
2930 90 21	---- Phosphorothioic acid, S[2-(diethyl amino) ethyl] O,O-Diethyl ester	kg.	7.5%	-
2930 90 29	--- Other	kg.	7.5%	-
	--- <i>N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts, except for 2-(N,N-dimethylamino) ethanethiol and 2-(N,N-diethylamino) ethanethiol:</i>			
2930 90 31	---- Di-methyl amino ethanethiol hydrochloride	kg.	7.5%	-
2930 90 32	---- Di-ethyl amino ethanethiol hydrochloride	kg.	7.5%	-
2930 90 39	--- Other	kg.	7.5%	-
	--- <i>Other:</i>			
2930 90 91	---- Ethanol, 2,2'-thiobis-	kg.	7.5%	-
2930 90 92	---- Goods specified in Supplementary Note 9 to this Chapter	kg.	7.5%	-
2930 90 94	---- Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	kg.	7.5%	-
2930 90 96	---- O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	kg.	7.5%	”;

(1)	(2)	(3)	(4)	(5)
	(xxv) in heading 2931,—			
	(a) for the entry in column (2) occurring against tariff item 2931 49 30, the entry “--- Glyphosate (ISO), fosetyl-al, glufosinate ammonium, glyphosate potassium salt” shall be substituted;			
	(b) for tariff item 2931 49 90 and the entries relating thereto, the following shall be substituted, namely:—			
“2931 49 40	--- Butyl methylphosphinate	kg.	7.5%	-
2931 49 50	--- Bis(1-methylpentyl) methylphosphonate	kg.	7.5%	-
	--- <i>Other:</i>			
2931 49 91	---- Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	kg.	7.5%	-
2931 49 99	---- Other	kg.	7.5%	-”;
	(c) for tariff item 2931 59 00 and the entries relating thereto, the following shall be substituted, namely:—			
“2931 59	-- <i>Other:</i>			
2931 59 10	--- P-Alkyl ($\leq C_{10}$, incl. cycloalkyl) N-(1-(dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphoramidic fluorides and corresponding alkylated or protonated salts	kg.	7.5%	-
2931 59 20	--- Methyl-(bis(diethylamino)methylene) phosphoramidofluoridate	kg.	7.5%	-
	--- <i>Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms:</i>			
2931 59 31	---- Ethephon	kg.	7.5%	-
2931 59 39	---- Other	kg.	7.5%	-
2931 59 90	--- Other	kg.	7.5%	-”;
	(xxvi) in heading 2932,—			
	(a) after tariff item 2932 19 10 and the entries relating thereto, the following shall be inserted, namely:—			
“2932 19 20	--- Azadirachtin (neem products), benfuracarb, cinmethylen	kg.	7.5%	-”;
	(b) after tariff item 2932 20 20 and the entries relating thereto, the following shall be inserted, namely:—			
“2932 20 30	--- Goods specified in Supplementary Note 10 to this Chapter	kg.	7.5%	-”;
	(c) for the entry in column (2) occurring against tariff item 2932 99 20, the entry “--- Emamectin benzoate (ISO), abamectin, dinotefuron” shall be substituted;			
	(xxvii) in heading 2933,—			
	(a) after tariff item 2933 19 91 and the entries relating thereto, the following shall be inserted, namely:—			
“2933 19 92	---- Goods specified in Supplementary Note 11 to this Chapter	kg.	7.5%	-”;

(1)	(2)	(3)	(4)	(5)
	(b) for the entry in column (2) occurring against tariff item 2933 29 60, the entry “--- Goods specified in Supplementary Note 12 to this Chapter” shall be substituted;			
	(c) for tariff item 2933 31 00 and the entries relating thereto, the following shall be substituted, namely:—			
“2933 31	--- <i>Pyridine and its salts:</i>			
2933 31 10	--- Goods specified in Supplementary Note 13 to this Chapter	kg.	7.5%	-
2933 31 90	--- Other	kg.	7.5%	-”;
	(d) for tariff item 2933 32 00 and the entries relating thereto, the following shall be substituted, namely:—			
“2933 32	--- <i>Piperidine and its salts:</i>			
2933 32 10	--- Mepiquate chloride	kg.	7.5%	-
2933 32 90	--- Other	kg.	7.5%	-”;
	(e) after tariff item 2933 39 22 and the entries relating thereto, the following shall be inserted, namely:—			
“2933 39 23	--- Goods specified in Supplementary Note 14 to this Chapter	kg.	7.5%	-”;
	(f) after tariff item 2933 39 40 and the entries relating thereto, the following shall be inserted, namely:—			
“2933 39 50	--- 1-[N,N-Dialkyl ($\leq C_{10}$)-N-(n-(hydroxyl, cyano, acetoxy)alkyl ($\leq C_{10}$)) ammonio]-n-[N-(3-dimethylcarbamoxy- α -picolinyl)-N,N-dialkyl ($\leq C_{10}$) ammonio] decane dibromide (n=1-8)	kg.	7.5%	-
2933 39 60	--- 1,n-Bis[N-(3-dimethylcarbamoxy- α -picolyl)-N,N-dialkyl ($\leq C_{10}$) ammonio]-alkane-(2, (n-1)-dione) dibromide (n=2-12)	kg.	7.5%	-”;
	(g) for tariff items 2933 41 00 and 2933 49 00 and the entries relating thereto, the following shall be substituted, namely:—			
“2933 41	--- <i>Levorphanol (INN) and its salts:</i>			
2933 41 10	--- Fenazaquin	kg.	7.5%	-
2933 41 90	--- Other	kg.	7.5%	-
2933 49	--- <i>Other:</i>			
2933 49 10	--- Quizalofop ethyl	kg.	7.5%	-
2933 49 90	--- Other	kg.	7.5%	-”;
	(h) for the entry in column (4) occurring against tariff items 2933 59 10, 2933 59 20, 2933 59 30 and 2933 59 40, the entry “7.5%” shall be substituted;			
	(i) for tariff item 2933 59 50 and entries relating thereto, the following shall be substituted, namely:—			
“2933 59 50	--- Goods specified in Supplementary Note 15 to this Chapter	kg.	7.5%	-”;
	(j) for the entry in column (4) occurring against tariff item 2933 59 90, the entry “7.5%” shall be substituted;			

(1)	(2)	(3)	(4)	(5)
(k) after tariff item 2933 69 50 and the entries relating thereto, the following shall be inserted, namely:—				
“2933 69 60	--- Goods specified in Supplementary Note 16 to this Chapter	kg.	7.5%	—”;
(l) after tariff item 2933 79 20 and the entries relating thereto, the following shall be inserted, namely:—				
“2933 79 30	--- Spirotetramat	kg.	7.5%	—”;
(m) for the entry in column (2) occurring against tariff item 2933 99 20, the entry “--- Goods specified in Supplementary Note 17 to this Chapter” shall be substituted; (xxviii) in heading 2934,—				
(a) for tariff items 2934 10 00 and 2934 20 00 and the entries relating thereto, the following shall be substituted, namely:—				
“2934 10	- <i>Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:</i>			
2934 10 10	--- Clothianidin, oxathiapiprolin, thifluzamide, thiomethoxam	kg.	7.5%	-
2934 10 90	--- Other	kg.	7.5%	-
2934 20	- <i>Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused:</i>			
2934 20 10	--- Methabenzthiazuron	kg.	7.5%	-
2934 20 90	--- Other	kg.	7.5%	—”;
(b) after tariff item 2934 99 30 and the entries relating thereto, the following shall be inserted, namely:—				
“2934 99 40	--- Goods specified in Supplementary Note 18 to this Chapter	kg.	7.5%	—”;
(xxix) in heading 2935,—				
(a) after tariff item 2935 50 10 and the entries relating thereto, the following shall be inserted, namely:—				
“2935 50 20	--- Saflufenacil	kg.	7.5%	—”;
(b) after tariff item 2935 90 24 and the entries relating thereto, the following shall be inserted, namely:—				
“2935 90 40	--- Goods specified in Supplementary Note 19 to this Chapter	kg.	7.5%	—”;
(xxx) in heading 2941, after tariff item 2941 90 60 and the entries relating thereto, the following shall be inserted, namely:—				
“2941 90 70	--- Aureofungin, kasugamycin, validamycin	kg.	7.5%	—”;
(9) in Chapter 33, for the entry in column (4) occurring against all the tariff items of sub-heading 3302 10, the entry “20%” shall be substituted;				
(10) in Chapter 34, for the entry in column (4) occurring against all the tariff items of heading 3406, the entry “20%” shall be substituted;				
(11) in Chapter 38,—				
(i) in Supplementary Note 1, for the words, brackets, letters and figures “Acetamiprid (ISO) conforming to IS-15981”, the following shall be substituted, namely:—				

“Acetamiprid (ISO) conforming to IS-15981; Afidopyropen conforming to IS 18873; Alphacypermethrin conforming to IS 15616; Azadirachtin (Neem products) conforming to IS 14299; Beta cyfluthrin conforming to IS 14156; Carbosulfan conforming to IS 14940; Chlorpyrifos conforming to IS 8963; Chlorpyrifos methyl conforming to IS 15693; Cyfluthrin conforming to IS 14156; Cyphenothrin conforming to IS 15978; Deltamethrin (Decamethrin) conforming to IS 12005; Dicofol conforming to IS 5278; Diflubenzuron conforming to IS 14185; D-trans allethrin conforming to IS 13146; Ethion conforming to IS 10369; Ethofenprox (Etofenprox) conforming to IS 14249; Ethylene dichloride and Carbon tetrachloride mixture conforming to IS 634; Fenitrothion conforming to IS 5280; Fenpropathrin conforming to IS 15161; Fenvalerate conforming to IS 12003; Fipronil conforming to IS 18389; Fluvalinate conforming to IS 13097; Imiprothrin conforming to IS 16921; Indoxacarb conforming to IS 15984; Lambdacyhalothrin conforming to IS 14509; Malathion conforming to IS 1832; Methomyl conforming to IS 15614; Novaluron conforming to IS 17125; Oxydemeton-Methyl conforming to IS 8258; Phenthoate conforming to IS 8293; Phosalone conforming to IS 8488; Primiphos-methyl conforming to IS 13080; Profenophos conforming to IS 15238; Pyriproxyfen conforming to IS 16141; Spiromesifen conforming to IS 16674; Temephos conforming to IS 8701; Thiacloprid conforming to IS 16710; Thiodicarb conforming to IS 16956; Thiomethoxam conforming to IS 15983; Triazophos conforming to IS 14936; Zinc Phosphide conforming to IS 1251.”;

(ii) for Supplementary Note 2, the following shall be substituted, namely:—

“2. Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91:

(a) with content by mass greater than 90% : Chlorentaniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO); Abamectin; Bendiocarb; Benfuracarb; Benzpyrimoxam; Broflanilide; Chlorfenopyr; Chlorfluazuron; Chromafenozide; Clothianidin; Cyantraniliprole; Cyclaniliprole; Cyenopyrafen; Cyflumetofen; Diafenthiuron; Dinotefuron; Etoxazole; Fenazaquin; Fenobucarb (BPMC); Fenpyroximate; Flonicamid; Flufenoxuron; Flufenzine; Flupyradifurone; Fluxametamide; Hexythiazox; Isocycloseram; Lufenuron; Metaflumizone; Metaldehyde; Methoxyfenazide; Metofluthrin; Milbemectin; Permethrin; Prallethrin; Propergite; Propoxur; Pymetrozin; Pyrethrin (pyrethrum); Pyridaben; Pyridalyl; Pyrifluquinazon; Renofluthrin; S-bioallethrin; Spinetoram; Spinosad; Spirotetramat; Sulfoxaflor; Teflubenzuron; Tolfenpyrad; Transfluthrin; Triflumezopyrim.

(b) with content by mass greater than 60%: Propetamphos; Tetraniliprole; Thiocyclam hydrogen oxalate.”;

(iii) in Supplementary Note 5, for the words, brackets, letters and figures “Carbendazim (ISO) conforming to IS-8445”, the following shall be substituted, namely:—

“Carbendazim (ISO) conforming to IS-8445; Bitertanol conforming to IS 13330; Captan conforming to IS 14251; Carboxin conforming to IS 13110; Carpropamid conforming to IS 16706; Chlorothalonil conforming to IS 13132; Cuprous Oxide conforming to IS 1682; Cymoxanil conforming to IS 15600; Dithianon conforming to IS 12944; Dodine conforming to IS 13784; Edifenphos conforming to IS 8954; Hexaconazole conforming to IS 14549; Iprobenfos (Kitazin) conforming to IS 13788; Isoprothiolane conforming to IS 15163; Mancozeb conforming to IS 8707; Metalaxyl-M conforming to IS 13458; Penconazole conforming to IS 15234; Propiconazole conforming to IS 15241; Tebuconazole conforming to IS 15165; Thiophanate-Methyl conforming to IS 14551; Triadimefon conforming to IS 13328; Tricyclazole conforming to IS 15982; Validamycin conforming to IS 17200; Ziram conforming to IS 3900.”;

(iv) in Supplementary Note 7, for the words, brackets, letters and figures “Glyphosate (ISO) conforming to IS-12502”, the following shall be substituted, namely:—

“Glyphosate (ISO) conforming to IS-12502; 2,4-D amine salt conforming to IS 1827; 2,4-D- ethyl ester conforming to IS 7233; 2,4-D sodium salt conforming to IS 1488;

Anilophos conforming to IS 13402; Atrazine conforming to IS 12932; Bensulfuron methyl conforming to IS 17847; Butachlor conforming to IS 9356; Chlorimuron ethyl conforming to IS 15619; Clomazone conforming to IS 15409; Diclofop-methyl conforming to IS 14938; Diuron conforming to IS 8702; Fenoxaprop-p-ethyl conforming to IS 15232; Fluchloralin conforming to IS 8958; Glufosinate ammonium conforming to IS 15166; MCPA, amine salt conforming to IS 8494; Methabenzthiazuron conforming to IS 11007; Metolachlor conforming to IS 15229; Metribuzin conforming to IS 13332; Metsulfuron methyl conforming to IS 15615; Oxadiargyl conforming to IS 16708; Oxyfluorfen conforming to IS 14934; Pendimethalin conforming to IS 12685; Propanil conforming to IS 8071; Sulfosulfuron conforming to IS 16212; Thiobencarb (Benthiocarb) conforming to IS 12768; Triallate conforming to IS 9357.”;

(v) for Supplementary Note 8, the following shall be substituted, namely:—

“8. Tariff item 3808 93 62 covers one of the following goods of sub-heading 3808 93:

(a) with content by mass greater than 90%: Bispyribac sodium (ISO); Imazethapyr (ISO); 2,4-Dichlorophenoxy acetic acid; Ametryn; Azimsulfuron; Bflubutamid; Bentazone; Bixlozone; Carfentrazone ethyl; Chlorpropham; Cinnethylene; Clethodim; Clodinafop-propargyl; Cyhalofop-butyl; Dazomet; Dicamba; Diclosulam; Dimethenamid-P; Ethafluralin; Ethoxysulfuron; Florasulam; Florpyrauxifen benzyl; Florpyrauxifen-benzyl; Fluazifop-p-butyl; Flucetosulfuron; Flufenacet; Flumioxazin; Fluroxypyr meptyl; Fomesafen; Glyphosate potassium salt; Halauxifen-methyl; Haloxyfop-P-methyl; Haloxyfop-R-methyl; Helosulfuron methyl; Hexazinone; Imazamox; Indaziflam; Iodosulfuron methyl sodium; Ipfencarbazone; Mesosulfuron methyl; Mesotrione; Metamifop; Metamitron; Orthosulfamuron; Oxadiazon; Paraquat dichloride; Penoxsulam; Pinoxaden; Propaquizafop; Pyrazosulfuron ethyl; Pyribenzoxim; Pyriftalid; Pyriithiobac sodium; Pyroxasulfon; Pyroxulam; Quizalofop ethyl; Quizalofop-P-tefuryl; Saflufenacil; Sodium acifluorfen; Sulfentrazone; Tembotrione; Topramezone; Triafamone; Triasulfuron; Triclopyr acid; Triclopyr butotyl ester; Trifloxysulfuron sodium; Trifluralin.

(b) with content by mass greater than 60%: Indaziflam; Mesotrione.

(c) with content by mass greater than 40%: Paraquat dichloride.”;

(vi) after Supplementary Note 10, the following Supplementary Notes shall be inserted, namely:—

“11. Tariff item 3808 92 80 covers one of the following goods of sub-heading 3808 92:

(a) with content by mass greater than 90%: Ametroctradin; Amisulbrom; Aureofungin; Azoxystrobin; Benalaxyl; Benalaxyl M; Boscalid; Buprimate; Copper sulphate pentahydrate; Cyazofamid; Cyflufenamide; Cyproconazole; Cyzofamide; Difenoconazole; Dimethomorph; Dinocap; Epoxyconazole; Famoxadone; Fenamidone; Fenoxanil; Fluopicolide; Fluopyram; Flusilazole; Fluxapyroxad; Fosetyl-Al; Iprodione; Iprovalicarb; Kresoxim Methyl; Lime Sulphur; Mandipropamid; Mefentrifluconazole; Meptyldiinocop; Metiram; Metrafenone; Myclobutanil; Oxathiapiprolin; Pencycuron; Penflufen; Picoxystrobin; Polyoxin D Zinc salt; Prochloraz; Pycdiflumetofen; Pyraclostrobin; Pyriofenone; Tetraconazole; Thifluzamide; Tribasic Copper Sulfate; Trifloxistrobin; Triticonazole; Valifenalate.

(b) with content by mass greater than 60%: Copper Hydroxide; Kasugamycin; Propamocarb hydrochloride; Propineb.

12. Tariff item 3808 93 41 covers one of the following goods of sub-heading 3808 93 : Alphanaphthyl Acetic Acid conforming to IS 13070; Chlormequat Chloride (CCC) conforming to IS 8961; Ethephon conforming to IS 14408; Mepiquate Chloride conforming to IS 16340.

13. Tariff item 3808 93 42 covers one of the following goods of sub-heading 3808 93 with content by mass greater than 90%: 1-Methyl Cyclopropene; 6-Benzyladenine; Cyclanilide; Forchlorfenuron; Paclobutrazol; Prohexadione Calcium; Sodium paranitrophenolate; Triacantanol.

(1)	(2)	(3)	(4)	(5)
	14. Tariff item 3808 94 20 covers one of the following goods of sub-heading 3808 94:			
	(a) with content by mass greater than 90%: Dichloropropene and Dichloropropane mixture (DD mixture); Hydrogen cyanamide.			
	(b) with content by mass greater than 40%: Magnesium phosphide plates.			
	15. Tariff item 3808 99 11 covers one of the following goods of sub-heading 3808 99: Bromadiolone conforming to IS 12914.			
	16. Tariff item 3808 99 12 covers one of the following goods of sub-heading 3808 99 with content by mass greater than 90%: Acequinocyl; Bifenazate; Brodifacoum; Coumachlor; Coumatetralyl; Flocoumafen; Fluazaindolizine; Fluensulfone; Gossypure.”;			
	(vii) in heading 3808,—			
	(a) after tariff item 3808 91 92 and the entries relating thereto, the following shall be inserted, namely:—			
“3808 91 93	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-”;
	(b) for tariff item 3808 92 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3808 92 80	--- Goods specified in Supplementary Note 11 to this Chapter	kg.	10%	-
	--- <i>Other:</i>			
3808 92 91	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 92 99	---- Other	kg.	10%	-”;
	(c) for tariff item 3808 93 40 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- <i>Plant growth regulators:</i>			
3808 93 41	---- Goods specified in Supplementary Note 12 to this Chapter	kg.	10%	-
3808 93 42	---- Goods specified in Supplementary Note 13 to this Chapter	kg.	10%	-
3808 93 49	---- Other:	kg.	10%	-”;
	(d) for tariff item 3808 93 90 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- <i>Other:</i>			
3808 93 91	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 93 99	---- Other	kg.	10%	-”;
	(e) for tariff item 3808 94 00 and the entries relating thereto, the following shall be substituted, namely:—			
“3808 94	-- <i>Disinfectants:</i>			
3808 94 10	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 94 20	--- Goods specified in Supplementary Note 14 to this Chapter	kg.	10%	-
3808 94 90	--- Other	kg.	10%	-”;

(1)	(2)	(3)	(4)	(5)
(f) for tariff items 3808 99 10 and 3808 99 90 and the entries relating thereto, the following shall be substituted, namely:—				

<i>“--- Goods specified in Supplementary Note 15 and 16 to this Chapter:</i>				
3808 99 11	--- Goods specified in Supplementary Note 15 to this Chapter	kg.	10%	-
3808 99 12	--- Goods specified in Supplementary Note 16 to this Chapter	kg.	10%	-
<i>--- Other:</i>				
3808 99 91	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 99 92	--- Pesticides, not elsewhere specified or included	kg.	10%	-
3808 99 99	--- Other	kg.	10%	-”;

(viii) for tariff item 3813 00 00 and the entries relating thereto, the following shall be substituted, namely:—

“3813	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES			
3813 00	- <i>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades:</i>			
3813 00 10	--- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg.	10%	-
3813 00 20	--- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	kg.	10%	-
3813 00 30	--- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3813 00 40	--- Containing bromochloromethane	kg.	10%	-
3813 00 90	--- Other	kg.	10%	-”;

(ix) in heading 3814, for tariff items 3814 00 10 and 3814 00 20 and the entries relating thereto, the following shall be substituted, namely:—

<i>“--- Organic composite solvents and thinners, not elsewhere specified or included:</i>				
3814 00 11	--- Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3814 00 12	--- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	kg.	10%	-
3814 00 13	--- Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg.	10%	-
3814 00 19	--- Other	kg.	10%	-
<i>--- Prepared paint or varnish removers:</i>				

(1)	(2)	(3)	(4)	(5)
3814 00 21	---- Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3814 00 22	---- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	kg.	10%	-
3814 00 23	---- Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg.	10%	-
3814 00 29	---- Other	kg.	10%	-";

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 3822 90, the entry "10%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 3824 60, the entry "20%" shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 3824 99 00, the entry "7.5%" shall be substituted;

(12) in Chapter 39, for the entry in column (4) occurring against all the tariff items of headings 3920 and 3921, the entry "20%" shall be substituted;

(13) in Chapter 64, for the entry in column (4) occurring against all the tariff items of headings 6401, 6402, 6403, 6404 and 6405, the entry "20%" shall be substituted;

(14) in Chapter 68, for the entry in column (4) occurring against tariff items 6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 23 10, 6802 23 90, 6802 29 00, 6802 91 00, 6802 92 00 and 6802 93 00, the entry "20%" shall be substituted;

(15) in Chapter 71,—

(i) in heading 7106,—

(a) after tariff item 7106 91 10 and the entries relating thereto, the following shall be inserted, namely:—

"7106 91 20	---- Containing 99.9 per cent. or more by weight of silver	kg.	10%	-";
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(b) for tariff item 7106 92 20 and the entries relating thereto, the following shall be substituted, namely:—

“--- Bar:

7106 92 21	---- Containing 99.9 per cent. or more by weight of silver	kg.	10%	-
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7106 92 29	---- Other	kg.	10%	-";
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(ii) in heading 7108, for tariff items 7108 12 00 and 7108 13 00 and the entries relating thereto, the following shall be substituted, namely:—

"7108 12 -- *Other unwrought forms:*

7108 12 10	---- Containing 99.5 per cent. or more by weight of gold	kg.	10%	-
------------	--	-----	-----	---

7108 12 90	---- Other	kg.	10%	-
------------	------------	-----	-----	---

7108 13 -- *Other semi-manufactured forms:*

(1)	(2)	(3)	(4)	(5)
7108 13 10	--- Containing 99.5 per cent. or more by weight of gold	kg.	10%	-
7108 13 90	--- Other	kg.	10%	-";
(iii) in heading 7110, for tariff items 7110 11 10 to 7110 19 00 and the entries relating thereto, the following shall be substituted, namely:—				
“--- <i>Unwrought form:</i>				
7110 11 11	--- Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 11 19	--- Other	kg.	10%	-
--- <i>In powder form:</i>				
7110 11 21	--- Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 11 29	--- Other	kg.	10%	-
7110 19	--- <i>Other:</i>			
7110 19 10	--- Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 19 90	--- Other	kg.	10%	-";

(iv) for the entry in column (4) occurring against all the tariff items of headings 7113 and 7114, the entry “20%” shall be substituted;

(16) in Chapter 72, for the entry in column (4) occurring against tariff items 7210 12 10, 7210 12 90, 7219 12 00, 7219 13 00, 7219 21 90, 7219 90 90 and 7225 11 00, the entry “15%” shall be substituted;

(17) in Chapter 73, for the entry in column (4) occurring against tariff items 7307 29 00, 7307 99 90, 7308 90 90, 7310 29 90, 7318 15 00, 7318 16 00, 7318 29 90, 7320 90 90, 7325 99 99, 7326 19 90 and 7326 90 99, the entry “15%” shall be substituted;

(18) in Chapter 74, for the entry in column (4) occurring against tariff items 7404 00 12, 7404 00 19 and 7404 00 22, the entry “Free” shall be substituted;

(19) in Chapter 80,—

(i) for the entry in column (4) occurring against all the tariff items of heading 8001, the entry “Free”, shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8002, the entry “Free”, shall be substituted;

(20) in Chapter 81,—

(i) for the entry in column (4) occurring against tariff items 8101 94 00, 8101 97 00, 8102 94 00, 8102 97 00, 8103 20 10, 8103 20 90, 8103 30 00, 8105 20 20, 8105 30 00, 8106 10 10, 8106 90 10, 8109 21 00, 8109 31 00, 8109 39 00, 8110 10 00, 8110 20 00, 8112 12 00, 8112 13 00, 8112 31 10, 8112 31 20, 8112 31 30, 8112 41 10, 8112 41 20, 8112 61 00, 8112 69 10 and 8112 69 20, the entry “Free” shall be substituted;

(ii) in the entry in column (2) occurring against heading 8112, for the brackets and words “(Columbium and)”, the brackets and words “(columbium), and” shall be substituted;

(21) in Chapter 85,—

(i) in Sub-heading Note 2, for the brackets, figures and words “50 × 10³ Gy(silicon) (5 × 10⁶ RAD (silicon))”, the brackets, figures and words “50 × 10³ Gy(silicon) (5 × 10⁶ RAD (silicon))” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 8541 42 00, 8541 43 00 and 8541 49 00 the entry "20%" shall be substituted;

(22) in Chapter 87,—

(i) for the entry in column (4) occurring against all the tariff items of heading 8702, the entry "20%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8703, the entry "70%" shall be substituted;

(iii) for the entry in column (4) occurring against the heading 8704, the entry "20%" shall be substituted;

(iv) for the entry in column (4) occurring against the heading 8711, the entry "70%" shall be substituted;

(v) for the entry in column (4) occurring against tariff item 8712 00 10, the entry "20%" shall be substituted;

(23) in Chapter 89, for the entry in column (4) occurring against all the tariff items of heading 8903, the entry "20%" shall be substituted;

(24) in Chapter 90, for the entry in column (4) occurring against tariff item 9028 30 10, the entry "20%" shall be substituted;

(25) in Chapter 94, for the entry in column (4) occurring against all the tariff items of headings 9401, 9403, 9404 and 9405, the entry "20%" shall be substituted;

(26) in Chapter 95, for the entry in column (4) occurring against tariff item 9503 00 91, the entry "20%" shall be substituted;

(27) in Chapter 98,—

(i) for the entry in column (4) occurring against tariff item 9802 00 00, the entry "70%" shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 9803 00 00, the entry "70%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 9804, the entry "20%" shall be substituted.

DR. RAJIV MANI,
Secretary to the Govt. of India.

NATIONAL CO-ORDINATION COMMITTEE
OF PENSIONERS ASSOCIATIONS

(Registered under the T.U. Act RTU-01/2021)

PAN NO: AAEAN8586F

29, South Agraharam, Kattuputhur – 621207 (Tiruchirappalli District, Tamilnadu)

Website: nccpahq.blogspot.in

E mail: nccpa.hq@gmail.com.

Shiva Gopal Mishra
President
97176 47594

K.Ragavendran
Secretary General
9444919295

G.Kumar
Treasurer
9444311728

RESOLUTION ADOPTED UNANIMOUSLY IN THE NATIONAN
EXECUTIVE OF NATIONAL COORDINATIN COMMITTEE OF
PENSIONERS ASSOCIATION ON 19.04.2025

The National Executive of NCCPA held at AIRF Office New Delhi on 19.04.2025 under the Presidentship of Comrade Shiva Gopal Mishra President NCCPA resolves unanimously as follows:

This National Executive of NCCPA have gone in depth the issue of Validation amendment of Pension Rules adopted by the Parliament on 25.03.2025 along with the Finance Bill 2025 and thereby the power to compartmentalize the pensioners as per year of their retirement and to deny the past pensioners any benefit given to future pensioners by the Central Government. The National Executive is of the opinion that the move of the Central Government is like the sword of Damocles over the head of pensioners and at any time behead the past pensioners. This is against the Constitution's Article 14 as per milestone Judgment of Supreme Court's Constitution Bench headed by Honourable Y.V.Chandrachud Chief Justice on 17.12.1982 which directed categorically that any division to artificially divide the pensioners is against the provisions of the Constitution. The Central Government actually trampled upon the Constitution by the validation amendment adopted on 25.03.2025.

This National Executive unanimously decides to challenge the Government's action in the Supreme Court by engaging suitable Senior Advocate by organising any non-NCCPA associations also with us.



(Shiva Gopal Mishra)

PRESIDENT

NATIONAL CO-ORDINATION COMMITTEE OF PENSIONERS ASSOCIATIONS

(Registered under the T.U. Act RTU-01/2021)

PAN NO: [AAEAN8586F](#)

29, South Agraharam, Kattuputhur – 621207 (Tiruchirappalli District, Tamilnadu)

Website: nccpahq.blogspot.in

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Shiva Gopal Mishra
President
97176 47594

K.Ragavendran
Secretary General
9444919295

G.Kumar
Treasurer
9444311728

RESOLUTION ADOPTED UNANIMOUSLY IN THE NATIONAL EXECUTIVE OF NATIONAL COORDINATION COMMITTEE OF PENSIONERS ASSOCIATION ON 19.04.2025

Resolution Passed by the National Executive of NCCPA

Held at AIRF Office, New Delhi on 19.04.2025

PRESIDED OVER BY: Comrade Shiva Gopal Mishra, President, NCCPA

RESOLVED THAT the National Executive of the National Coordination Committee of Pensioners' Associations (NCCPA), after detailed deliberations, records its deep concern and strong opposition to the *Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India*, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT suitable Senior Counsel be engaged to represent the case on behalf of NCCPA, and that efforts shall be made to coordinate with other pensioners' associations outside the NCCPA to collectively pursue the matter in the larger interest of all pensioners.

RESOLVED FURTHER THAT Shri K.Ragavendran Chief Executive of NCCPA be and is hereby authorised to act as the duly appointed representative of NCCPA for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents, and to engage legal counsel on behalf of NCCPA and its members in the said proceedings before the Hon'ble Supreme Court.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the members of the National Executive along with all the 19 organisations affiliated to NCCPA.


(Shiva Gopal Mishra)

President



ALL INDIA BSNL DOT PENSIONERS ASSOCIATION

[Registered No. S/68836/2010]

Central Head Quarters

Dada Ghosh Bhawan, 2151/1, New Patel Nagar, New Delhi - 110 008

E-mail : mail.aibdpa@gmail.com, Website : www.aibdpa.com

General Secretary:

K.G. Jayaraj

+91-9447455633, +91-9946715983

Advisor : V.A.N. Namboodiri

Patron : A.K. Bhattacharjee

President: M.R. Das

Resolution adopted unanimously in the Central Executive Committee meeting of All India BSNL DOT Pensioners Association.

The Central Executive Committee meeting of All India BSNL DOT Pensioners Association held at New Delhi on 07.05.2025 under the chairmanship of Shri M.R. Das, President, unanimously resolves as follows:-

Resolved that, this Association records it's deep concern and strong opposition to the validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

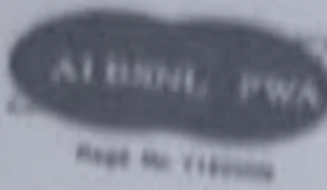
Resolved further that, the said Validation Amendment, which empowers the Central Government to compartmentalise pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

Resolved further that, this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

Resolved further that, Shri K.G. Jayaraj, General Secretary, is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits and all other necessary documents in connection with the said proceedings.

Resolved further that, this resolution has been unanimously adopted and signed by the members of the Central Executive Committee of All India BSNL DOT Pensioners Association.

**Shri M.R. Das.
President.**



ALL INDIA BSNL PENSIONERS' WELFARE ASSOCIATION

Central Head Quarters [Regd. No. T 1833/09]
Identified & Registered under Pensioners Portal

Advisor:

President:

General Secretary:

P S Ramankutty

D Gopalakrishnan

V Vara Prasad

Mob: 9447551555

Mob: 9444010671

Mob: 9440000482

RESOLUTION PASSED UNANIMOUSLY IN THE CENTRAL WORKING COMMITTEE MEETING OF ALL INDIA BSNL PENSIONERS WELFARE ASSOCIATION ON 23-06-2025

PRESIDED OVER BY: Comrade D GOPALAKRISHNAN President, AIBSNLPWA

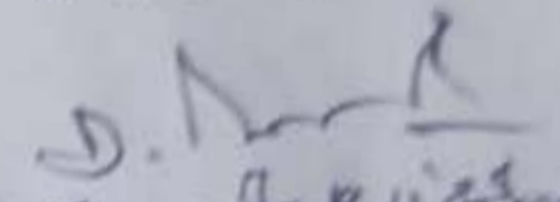
RESOLVED THAT the CENTRAL WORKING COMMITTEE MEETING OF ALL INDIA BSNL PENSIONERS WELFARE ASSOCIATION ON 23-06-2025 (AIBSNLPWA), after detailed deliberations, records its deep concern and strong opposition to the *Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025* and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT suitable Senior Counsel be engaged to represent the case on behalf of AIBSNLPWA, and that efforts shall be made to coordinate with other pensioners' associations outside the AIBSNLPWA to collectively pursue the matter in the larger interest of all pensioners.

RESOLVED FURTHER THAT Shri V VARA PRASAD be and is hereby authorised to act as the duly appointed representative of AIBSNLPWA for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents, and to engage legal counsel on behalf of AIBSNLPWA and its members in the said proceedings before the Hon'ble Supreme Court.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted by the members of the Central Working Committee (AIBSNLPWA) along with all the 18 organisations affiliated to NCCPA.


(D. Gopalakrishnan)
PRESIDENT



ALL INDIA POSTAL & RMS PENSIONERS ASSOCIATION



Central Headquarters

(Registered Association No: 83/2015 under the Tamilnadu Societies Registration Act, 1975)

Chennai HQ: 2/44, Muthial Chetty Street, Purasawalkam, Chennai – 600007

New Delhi HQ: First Floor, North Avenue Post Office Building, New Delhi – 110001

Phone: 044 26401955 / 09444919295 | E-Mail: aiprpachq@gmail.com | Website: www.postalpensioners.blogspot.in

K.Ragavendran
President

D.K.Debnath
General Secretary

C.Sekar
Treasurer

1.5.2025

RESOLUTION ADOPTED UNANIMOUSLY IN THE ALL INDIA MANAGING COMMITTEE OF ALL INDIA POSTAL & RMS PENSIONERS ASSOCIATION ON 01.05.2025

The All India Managing Committee meeting of All India Postal & RMS Pensioners Association held at BSNL Multipurpose Hall, Guwahati (Assam) on 01.05.2025 under the Chairmanship of K.Ragavendran CHQ President of All India Postal & RMS Pensioners Association, unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri Dwijendra Kumar Debnath General Secretary AIPRPA is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign,

affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the CHQ President of All India Managing Committee of All India Postal & RMS Pensioners Association.

K. Raghavendran

K.RAGAVENDRAN

PRESIDENT

K. RAGAVENDRAN

CHQ President - AIPRPA

29, South Agraharam, Kattuputhur - 621207

Mobile : 9444919295

ALL INDIA FEDERATION OF PENSIONERS' ASSOCIATIONS



(Regd. No. 48 of 1982)
(Identified Association under Govt. of India Recognised under Pensioners' Portal)
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General Secretary & Editor (PA)

D. BALASUBRAMANIAN

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Sri K. Venkatachari
Prof. S.K. Santhamoorthy
Sri D. Dasaratharaman
Sri J. Sridharan

Working President :

Sri N. Kalivaradan

Life - Presidents :

Sri V.K. Subramanian
Sri V. Jaganathan
Sri M. Kanickaraj
Sri V. Mohanasundaram
Sri V. Chokkalingam
Sri V. Dakshinamoorthy

Asst General Secretaries :

Sri V. Krishnamurthi
Sri S. Noor Ahamed

Secretaries :

Sri S.T. Mani, Secretary
(Organisation, Public Relation,
Welfare & IPW)

Sri T.S. Dharmalingam, Secretary (State)
Sri M.B. Sukumar, Secretary
(Postal Telecom & Other C.G.
Departments & P.S.U.)

Sri T.S. Natarajan, Secretary (Railway)
Sri A. Balakrishnan, Secretary (Defence)

Assistant Editor :

Sri V. Swaminathan

Treasurer / AIFPA :

Sri L. Krishnamurthy

Treasurer / Pensioner's Advocate :

Sri V. Nagarajan

Asst. Treasurer (AIFPA) :

Sri P. Muralidharan

Internal Auditor :

Sri G. Jesuraja

E-mail : aifpachennai@gmail.com

AIFPA/ 110/ 2025

Ref. :

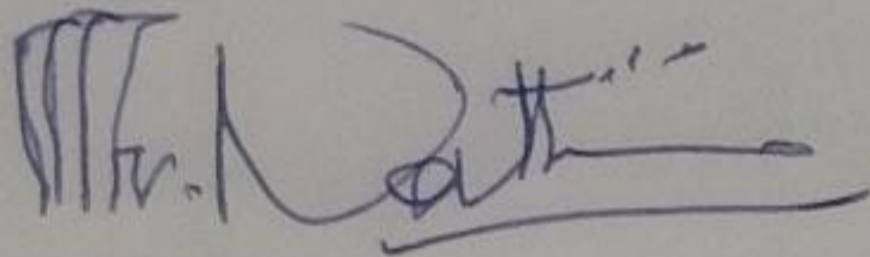
Chennai -15
Date: 12.09.2025

Resolution, adopted unanimously in the Management Committee of the All India Federation of Pensioners Associations, Saidapet west, Chennai 600015, on 09.09.2025

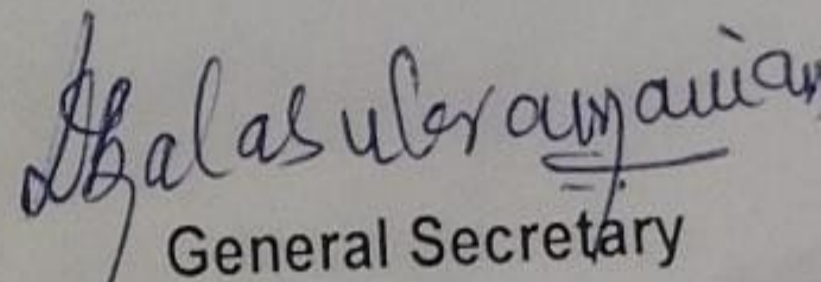
1. Resolved that the management committee of the All India Federation of Pensioners' Associations, Saidapet West, Chennai 600015 (AIFPA, Chennai), after detailed deliberations, records it's deep concern and Strong opposition to the Validation of the Central Civil services (Pension) Rules and the principles for expenditure on Pension liabilities from the Consolidated Fund of India, Introduced in Part IV of the Finance Act, 2025 and adopted by the Parliament on 25-03-2025.
2. Resolved further that the said Validation Amendment, which empowers the central Government to compartmentalize Pensioners on the basis of their year of retirement and thereby deny past Pensioners the benefits conferred upon future Pensioners, is arbitrary discriminatory and Violative of Article 14 of the constitution of India, and therefore required to be challenged before the Hon'ble Supreme Court of India
3. Resolved further that suitable senior counsel be engaged to represent the case on behalf of the Forum of civil Pensioners Associations in which AIFPA, Chennai 15 is also a Constituent, to collectively pursue the matter in the larger interest of all Pensioners.

-2-

4. Resolved Further that Shri D.Balasubramanian, General Secretary, All India Federation of the Pensioners Associations, Saidapet west, Chennai 600015 be and is hereby authorized to act as the duly appointed representatives of the AIFPA, Chennai-15 for this purpose, with full authority to sign, affirm and file petitions, , Vakalat namas, affidavits and all other necessary documents, and to engage legal counsel on behalf of the AIFPA, Chennai-15 and its affiliated associations in the said proceedings before the Honorable Supreme court of India.
5. Resolved further that the copy of the unanimously adopted resolution may be forwarded to the Forum of civil Pensioners Associations, New Delhi for appropriate actions.



President


General Secretary

ALL INDIA FEDERATION OF PENSIONERS' ASSOCIATIONS
G2, "SOUNDARYA" APARTMENTS,
NEW No. 51 (OLD No. 22), KAVARAI STREET,
SAIDAPET WEST, CHENNAI - 600 015.

**CENTRAL GOVERNMENT PENSIONERS' ASSOCIATION RAJASTHAN, JAIPUR
(Former Member SCOVA) (Reg. No. 802, Jaipur-2003-04)**

**B. M. SUNDA
Gen. Secretary**

Mob: 9414313144

Mail: cgpasso.jpr@gmail.com

No. CGPA/JPR/NCCPA-Corr/25-26/220825

Dated: 07.09.2025

To,

The Secretary General, NCCPA
& Convenor, Forum of Civil Pensioners Association,
New Delhi.

Subject: - Information regarding Membership.

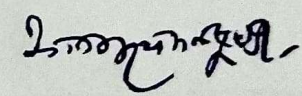
Comrade,

As per record of this Association which was verified in our Rajasthan State
Level Convention held on 28.08.2025, total membership of our Association is 5483.

This is true and correct information as on date.

Jaipur, dt 7-9-2025.

Comradely yours,



**General Secretary
B. M. SUNDA
Central Govt Pensioners Association
Rajasthan, Jaipur
Gen. Secretary,
CGPA Raj, Jaipur.**

Postal Accounts & Audit Pensioners Association, Nagpur 177

(Regd. No. Mah./367/94/Nag)

Address:- 'Vaibhav' 88, Revatinagar, Besa Road, Nagpur-440037



PRESIDENT
K.P. Mirashe
9422232261

Affiliated to NCCPA New Delhi
Member SCOVA DOPPW,
New Delhi

GENERAL SECRETARY
J.P. Dhandre
(M)9423684993, 7219130116
Email: jp.dhandre@gmail.com



**Resolution adopted unanimously in the
Executive Committee of Postal Accounts And Audit Pensioners Association Nagpur
Maharashtra on 3rd September 2025**

**Executive Committee of Postal Accounts And Audit Pensioners Association Nagpur
held at AIPAEA office on 3.9.2025** under the Chairmanship of Shri Arun Dattatraya
Mehekarkar Vice President,
unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the
Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on
Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance
Act, 2025 and adopted by Parliament on 25.03.2025.

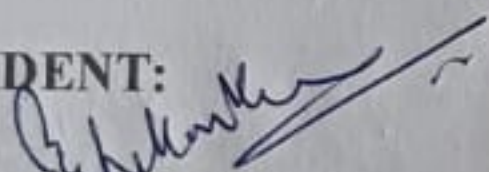
RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central
Government to compartmentalize pensioners on the basis of their year of retirement and
thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary,
discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires
to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ
petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the
said Validation Amendment.

RESOLVED FURTHER THAT Shri Janardhan s/o of Pandurang Dhandre (General Secretary)
is hereby authorised to act as the duly appointed representative of this Association for this
purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all
other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by
the members of the **Executive Committee of Postal Accounts And Audit Pensioners
Association Nagpur.**

PRESIDENT:


Arun Dattatraya Mehekarkar

Office Address 88 Revatinagar, Besa Road, Nagpur 440037

Co-ordination Committee of Central Government Pensioners' Associations, West Bengal
(Regn. No.S/IL/59227 of 2008-2009)

[Affiliated to National Co-ordination Committee of Pensioners' Associations (NCCPA) New Delhi,
Recognised by Department of Pension & Pensioners' Welfare, Govt. of India, New Delhi
and Member of Standing Committee of Voluntary Agencies (SCOVA), New Delhi]
"K.G. Bose Bhawan" 68/B, Malanga Lane, Kolkata-700012

President : *Manab Sen Sarma*
General Secretary : *Puranjoy Lahiri*

e-mail: *cccgpawb@gmail.com*
Mobile No: *96355 29503*

RESOLUTION ADOPTED UNANIMOUSLY IN THE WORKING COMMITTEE MEETING OF THE
CO-ORDINATION COMMITTEE OF CENTRAL GOVERNMENT PENSIONERS' ASSOCIATIONS, WEST BENGAL
HELD ON 4TH SEPTEMBER, 2025

The working committee meeting of the Co-ordination Committee of Central Government Pensioners' Associations, West Bengal held at K.G. Bose Bhawan, Kolkata-700012 on 4th September, 2025 under the Chairmanship of ASOK KANTI GHOSH Working President unanimously resolves as follows.

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their date of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition/proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri PURANJOY LAHIRI General Secretary is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this resolution has been unanimously adopted and signed by the members of the Working Committee of the Co-ordination Committee of Central Government Pensioners' Associations, West Bengal.

Asok Kanti Ghosh
ASOK KANTI GHOSH
President of the meeting

President
The Co-ordination Committee of Central
Govt. Pensioners' Association, W.B.



CENTRAL GOVERNMENT PENSIONERS' ASSOCIATION (CGPA), KERALA

Reg. 179/98

Hqrs : "PENSION KENDRA", 2nd Floor, Capital Towers, Patturaickal Jn.,
Thiruvampadi P.O., Thrissur - 680 022. Ph : 0487-2334670,

E-mail : pensionkendra@rediffmail.com, pensionkendra@gmail.com | Website : www.cgpakerala.blogspot.in

Patron :
Justice (Retd.) Sri. K.T. THOMAS

President :
V.A.N. NAMBOODIRI
Mob : 9868231431

Working President :
N. CHANDRASEKHARAN PILLAI
Mob : 9446023966

General Secretary :
T.N. VENKITESWARAN
Mob : 9495552309

Treasurer :
P. VENUGOPALAN
Mob : 9447736011


CGPA/KL/GL/2025

Thrissur
08-09-2025

It is solemnly affirmed and declared that the total Membership of Central Government Pensioners' Association, (CGPA), Kerala, as in 2024 as approved by the 16th Biennial State Conference and General Council Meeting held at Thrissur(Kerala) on 30th June 2024, is **14047** (Fourteen Thousand and Fourty Seven only), as extracted from the Minutes of the 16th BSC of the Association.



General Secretary State Committee
Central Govt. Pensioners' Association, Kerala
"Pension Kendra"
Capital Towers (2nd Floor)
Patturaickal Jn.,
Thrissur 680022

T.N. Venkiteswaran

General Secretary

CGPA, Kerala

Karnataka Posts and Telecommunications Pensioners' Association 180



Registered Office : No. 61/1, Pensioners' Bhavan, 1st Main, 11th Cross, Telecom Layout, Srirampura Phase-II, Jakkur Cross, Bengaluru - 560 064.

Working Office : for correspondence

No. 165, 4th Main, 3rd Block, 3rd Stage, Basaveshwaranagar, Bengaluru - 560 079.

E-mail : pensionersbhavan@gmail.com ; Website : www.kptpa.org

G. Babu
President
Ph : 080 23220355
Mob : 9448040355

N. Nagalakshmi
Vice President
Mob: 9448331325

K.B. Krishna Rao
Secretary
Ph : 080 23230545
Mob : 7090151944

V. Murugan
Joint Secretary
Mob : 9902020537

K.R. Anantha Ramu
Treasurer
Mob : 9448477129

RESOLUTION ADOPTED UNANIMOUSLY IN THE EXECUTIVE COMMITTEE MEETING OF KARNATAKA POSTS AND TELECOMMUNICATIONS PENSIONERS ASSOCIATION HELD VIRTUALLY ON 13TH SEPTEMBER, 2025 AT 11.00 A.M.

The Executive Committee of Karnataka Posts and Telecommunications Pensioners Association, Bengaluru held virtually on 13-09-2025 under the Chairmanship of Sri G Babu, President of the Association, unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri _G.Babu , President is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the members of the Executive Committee of Karnataka Posts and Telecommunications Pensioners Association, Bengaluru

President
Karnataka Posts and Telecommunications
Pensioners' Association,
Bengaluru



ALL CENTRAL GOVERNMENT EMPLOYEES PENSIONERS' ASSOCIATION

VISAKHAPATNAM(A.P.), Regd.No.509/2010

Affiliated to National Coordination Committee of Pensioners Associations
(NCCPA) Regd Office : 58-12-18/F-2, Old Karasa, VSP-9

Office : # 58-25-21/1/9, Jabili Regency, Butchirajupalem, Visakhapatnam-530027

e-mail address : centralpensionersvskp@gmail.com

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HONBLE PRESIDENT:

KBR Prasad
Cell: 8106311969
Res: 0891-2556581

PRESIDENT:

P. Gopalakrishna
Cell: 8886435793

VICE PRESIDENT:

Ch.L.N. Sastry
Cell: 9440191305

B.T. Murthy
Cell: 9291850499

T. Ramakrishna
Cell: 9440434156

GENERAL SECRETARY:

M Chandrasekhara Rao
Cell: 8297478377

JOINT SECRETARY:

U Narasinga Rao
Cell: 9247431939

ORGANISING SECRETARY:

VV Ramana Raju
Cell: 9052166138

ASST. SECRETARY:

P. Babuji
9492825084
K.V. Ramakrishna
Cell: 9885668556
GBD Sanjeeva Reddy
Cell: 9441058199

TREASURER :

A. Govinda Rao
Cell: 9949386883

Executive Members:

P. Satyanarayana
9912917936
R.S. Narayana
9642824010
K.S. Prasad
9948584897
Ganti Mohana Rao
8985886468
G. Sankarayya
9849739706
MRD Raju
9441479987
P Raja Babu
7093197667

Ref : ACGEPA/GS/2025/12

Date: 03 Sep 2025

**RESOLUTION ADOPTED UNANIMOUSLY IN THE GENERAL BODY OF
ALL CENTRAL GOVERNMENT EMPLOYEES PENSIONERS' ASSOCIATION
ON 03 SEP 2025**

The General Body of the All Central Government Employees Pensioners' Association, Visakhapatnam held at NPR Bhavan, Visakhapatnam on 03 Sep 2025 under the Chairmanship of Shri. P Gopalakrishna, President, unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri M Chandrasekhara Rao, General Secretary is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the members of the General Body of All Central Government Employees Pensioners' Association, Visakhapatnam.



P Gopalakrishna
President

President



MTNL RETIRED EXECUTIVES' WELFARE ASSOCIATION

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CENTRAL HEADQUARTERS, NEW DELHI

Regd. Office : C-3/83, Sector-11, Rohini, Delhi-110085

Ph.: 011-27572222 Email : mrewa2022@gmail.com

B. S. DALAL
PRESIDENT
9953254273

R. K. MUDGAL
GENERAL SECRETARY
9315761756

AMRISH KUMAR
TREASURER
9958712832

No. MREWA/CHQ/GBM/Resolution/2025/4

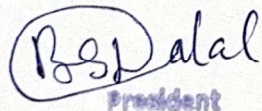
Dated...02-09-2025

RESOLUTION

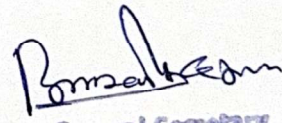
MTNL Retired Executives' Welfare Association held its Governing Body Meeting on dated 31/07/2025 at 11.00hrs. in Kidwai Bhawan, Janpath, N.D. and unanimously passed the following resolution:-

House unanimously decided to file a case in Hable S/C to challenge the draconian act of validation of Pension Rules amended through legislation under Finance Bill-2025. On this subject, MREWA have no pending in any court/CAT. Also, there is no other case pending of our Association in any court/CAT.

The paid membership of our Association is 300.



President
MTNL Retired Executives'
Welfare Association (Regd.)



General Secretary
MTNL Retired Executives'
Welfare Association (Regd.)

THE COFFEE BOARD PENSIONERS' ASSOCIATION 183

(Regd. under the Karnataka Societies Registration Act 1960 : Reg No. BLU-S 380-2006-07 dated 17-7-2006)

(Affiliated to Co-ordination Committee of Central Govt. Pensioners' Association, Karnataka, Bharat Pensioners' Samaj, New Delhi,
National Co-ordination Committee of Pensioners' Associations, New Delhi and Pensioners Associations
of Autonomous / Statutory Bodies of Central Government, Karnataka, Bengaluru)

319, 1st Floor, 16th 'A' Main Road, Jayanagar 4th 'T' Block, Bangalore-560 041

E-mail: copensionersassociation@yahoo.com / cbpenassn@gmail.com

Dr. D. Venkataramanan President 9448657229	A.B. Ramaprasad Vice President 9449022558	E.P. Ramanarayana Vice President 8089338242	T.V. Suryaprakash Secretary 9448375138	S. Kasirajan Treasurer 9535145054	R.M. Elangovan Joint Secretary 9842051000	G. Hemla Naik Joint Secretary 9632288008
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RESOLUTION ADOPTED UNANIMOUSLY IN THE EXECUTIVE COMMITTEE MEETING OF COFFEE BOARD PENSIONERS ASSOCIATION HELD ON 13.9.2025 AT 11.30 AM AT BENGALURU

The Executive Committee, at its Meeting held at Ramamandira Office, Coffee Board Layout, Bengaluru 560 041 on 13.9.2025 at 11.30 AM, under the Chairmanship of **Dr. D. Venkataramanan, President**, unanimously resolves as follows:

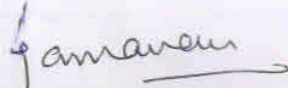
RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri T.V. SURYAPRAKASH, SECRETARY, is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the members of the Executive Committee of Coffee Board Pensioners Association, Bengaluru.



DR. D. VENKATARAMANAN
PRESIDENT
COFFEE BOARD PENSIONERS' ASSOCIATION,
BENGALURU

DATE: 13.9.2025

PRESIDENT

COFFEE BOARD PENSIONERS' ASSOCIATION
No. 319, 16th A Main Road,
Jayanagar 4th 't' Block,
Bengaluru - 560 041.



President
Kishan Singh
Mob.9968270611

General Secretary
Prahlad Rai
Mob.9868278222

Financial Secretary
A K Jain
Mob.9868838466

NO.AIRBSNLEWA/CHQ/2025/

Dated 10th Sept., 2025

RESOLUTION ADOPTED UNANIMOUSLY IN THE GOVERNING BODY i.e. CENTRAL OFFICE BEARERS OF ALL INDIA RETIRED BSNL EXECUTIVES' WELFARE ASSOCIATION, CHQ NEW DELHI HELD ON 22.6.2025

At New Delhi under the Chairmanship of Shri Kishan Singh, President CHQ presided over the meeting wherein it is unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri PRAHLAD RAI GENERAL SECRETARY, AIRBSNLEWA is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the members of the Governing Body i.e. Central Office Bearers of All India Retired BSNL Executives Welfare Association, (AIRBSNLEWA)

(Kishan Singh)
President CHQ
AIRBSNLEWA



PENSIONERS ASSOCIATION OF AUTONOMOUS/STATUTORY BODIES OF CENTRAL GOVERNMENT (R), KARNATAKA

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(Regd. under Karnataka Societies Registration Act, 1960: Regn. No.DRB3/SOR/125/2018-19)
Affiliated to : Co-ordination Committee of Central Government Pensioners' Associations
Karnataka, Bengaluru and Bharat Pensioners' Samaj(R), New Delhi,

Regd. Office: 319, 1st Floor, 16th 'A' Main Road, Jayanagar 4th 'T' Block, Bengaluru 560 0041
Mob: 9448375138 E-MAIL: penasab@gmail.com, TWITTER ID: [@penasab5](https://twitter.com/penasab5)

K. UMAMAHESHWAR RAO

PRESIDENT

MOB: 9448021369

Dr. S. RAJE URS

VICE PRESIDENT

MOB: 9448388912

T.V. SURYAPRAKASH

GENERAL SECRETARY

MOB: 9448375138

RESOLUTION ADOPTED UNANIMOUSLY IN THE ANNUAL GENERAL BODY MEETING OF PENSIONERS ASSOCIATION OF AUTONOMOUS/STATUTORY BODIES OF CENTRAL GOVERNMENT (R), KARNATAKA, BENGALURU, HELD ON 20.9.2025 AT 10.30 AM AT BENGALURU

The Annual General Body of Pensioners Association of Autonomous/Statutory Bodies of Central Government (R), Karnataka, Bengaluru, at its Meeting held at Bengaluru on 20.9.2025 at 10.30 AM, under the Chairmanship of **Mr. K. Umamaheshwar Rao**, President, unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

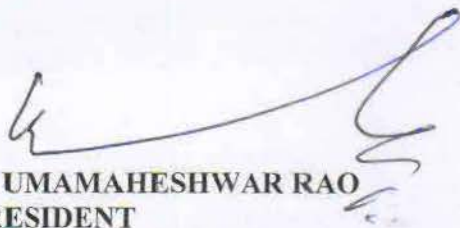
RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

Pensioners Associations of Autonomous/Statutory
Bodies Of Central Government
319, 16th 'A' Main Road, Jayanagar, 4th 'T' Block,
Bengaluru - 560 041.

Affiliates: Coffee Board Pensioners' Association, Tea Board Pensioners' Association, All India Rubber Board Pensioners' Welfare Association, Spices Board Pensioners' Association, Tobacco Board Pensioners' Association, MPEDA Pensioners' Forum, Kendriya Vidyalaya Sangathana Retired Employees' Association, Central Silk Board Pensioners' Association, Indian Institute of Advanced Study (IIAS) Pensioners/Family Pensioners Welfare Association, Shimla, The Khadhi And Village Industries Commission (KVIC) Pensioners' Association, National Council of Science Museum Pensioners' Association, Indian Institute of Management Pensioners' Welfare Association, Bengaluru, Indian Institute of Technology

RESOLVED FURTHER THAT Shri. T.V. SURYAPRAKASH, *Gl. Secretary* is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the representatives of Affiliates of Pensioners Association of Autonomous/Statutory Bodies of Central Government, Karnataka, Bengaluru.



K. UMAMAHESHWAR RAO
PRESIDENT
PENSIONERS ASSOCIATION OF AUTONOMOUS/STATUTORY BODIES
OF CENTRAL GOVERNMENT, KARNATAKA
BENGALURU

DATE: 20.9.2025

Pensioners Associations of Autonomous/Statutory
Bodies Of Central Government
319, 16th 'A' Main Road, Jayanagar, 4th 'T' Block,
Bengaluru - 560 041.




Sanchar Nigam Pensioners' Welfare Association

Reg.No: SOCIETY/WEST/2021/8902564

CHQ: B-11/1, Ramesh Nagar, New Delhi-110015, India

 snpwachq.com

 snpwachq@gmail.com

K.D Sebastian
CHQ President
+91 9447144100

G.L.Jogi
General Secretary
+91 9868217799

S.S. Rajput
Treasurer
+91 9413394204

RESOLUTION ADOPTED UNANIMOUSLY IN THE GOVERNING BODY OF SANCHAR NIGAM PENSIONERS' WELFARE ASSOCIATION ON 12th September 2025

The Governing Body of Sanchar Nigam Pensioners' Welfare Association, held on 12th September 2025 under the Chairmanship of Sebastian K. D. CHQ President SNPWA, unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri G. L. Jogi, General Secretary, SNPWA is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the President of Sanchar Nigam Pensioners' Welfare Association.

PRESIDENT:

Nagpur Central and State Government Pensioner's Association 189

230-A, Gandhi Chowk, P & T Union House, Sadar, NAGPUR - 440 001

Registered under : Society Regn, Act No. MAH / 615 / 86 / NAGPUR, Public Trust Act No. F-6250 (NAGPUR)

R. P. Choudhary
President
(Mob. No. 8983120761)

M.V.Naik
General Secretary
(Mob. No. 9422818873)

Vice President

H. N. Bante

Dr. S. V. Khandewale
Wasudeo Wakodikar

Treasurer

S. N. Dhole

Asstt. Treasurer

P. J. Sable

Secretary

S. K. Konge

D. N. Sawathool

D. G. Pidurkar

Organising Secretary

K. D. Kusare

B. S. Chandanwar

Manik Waghmare

Executive Members

B. M. Kishor

A. S. Nasare

Ravindra Patre

B. K. Gaurkar

H. P. Gupta

Vijay Dongre

Smt. V. N. Suryawanshi

Smt. Sudha Dhargawe

Smt. Jyoti Naidu

R. N. Nawlakhe

Babarao Ghungrut

Internal Auditor

S. K. Kewate

Ref. No. NCASGPA/

Date : _____

RESOLUTION

General Body Meeting of Nagpur Central and State Govt. Pensioners Association, Nagpur held at 230-A, P & T Union Building, Gandhi Chowk, Sadar, Nagpur on 4th September, 2025 at 2.00 p.m. under the Chairmanship of Com. R.P.Choudhary, President and **UNANIMOUSLY RESOLVED THAT** the validation Amendment, which empowers the Central Government to compartmentalize Pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future Pensioners, is arbitrary, discriminatory and violative of Article No.14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed Writ Petition/ proceedings to be filed before the Hon'ble Supreme Court of India challenging the said validation Amendment.

RESOLVED FURTHER THAT total Membership of this Association is 421 (Four Hundred and Twenty One)

RESOLVED FURTHER THAT Shri Motilal S/o. Vithal Naik, General Secretary, Age 75 yrs., Residence of MIG-6/5, Vaishali Nagar, Nagpur - 440017 Maharashtra is hereby authorized to act as the duly appointed representative of this Association for this purpose with full authority to sign, affirm and file petitions, Vakalatnamas, Affidavits and all others necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Association is registered under Public Trust Act No. F-6250/86, Nagpur (Maharashtra).

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the members of the General Body meeting of this Association Nagpur Central and State Govt. Pensioner's Association, Nagpur held on 04/09/2025.

PRESIDENT



(R.P. Choudhary)

Office address :- 230-A, Gandhi Chowk, Sadar, Nagpur -440001



Defence Civilian Officers Pensioners Welfare Association (DCOPWA)

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(T.S Regd. No. 177 of 2022)

3-5-32/3 , Sumitra Nagar , Kukatpally ,
Medchal - Malkajgiri (Dist) , Hyderabad - 72 (T.S).

Email ID: dcopwahyd@gmail.com

Date: 13-09-2025

To,
The Secretary General,
NCCPA, New Delhi.
Respected Sir,

RESOLUTION ADOPTED UNANIMOUSLY IN THE GENERAL BODY OF Defence Civilian Officers Pensioners Welfare Association ON 4th JULY 2025

The **GENERAL BODY OF Defence Civilian Officers Pensioners Welfare Association (DCOPWA)** held at IDPL Colony, Hydernagar, Hyderabad on 4th July 2025 under the Chairmanship of **L.MARKANDEYULU, President**, unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT, the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT, this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT Shri Y.RAJASEKARA REDDY, Genl Secy is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the members of the **GENERAL BODY OF Defence Civilian Officers Pensioners Welfare Association**

Yours Sincerely

L.Markandeyulu
President / DCOPWA



191
TELANGANA ALL PENSIONERS & RETIRED PERSONS ASSOCIATION

TELANGANA STATE COMMITTEE

Regd No. 103/2008

B1, Postal Quarters, Opp: City Central Library, Chikkadpally, Hyderabad 20

Email: taprpa2008@gmail.com, Website: www.taprpa.weebly.com

Pothula Narayana Reddy

President

9440602180

Palakurthy Krishna Murthy

General Secretary

8309211256

Kurapati Nageswara Rao

Treasurer

9849301133

RESOLUTION ADOPTED UNANIMOUSLY IN THE State Committee OF

Telangana All Pensioners' & Retired Persons' Association (TAPRPA) ON 24/09/2025

The State Committee of **TAPRPA** held at **State Office** on **24.09.2025**, under the Chairmanship of **M Janardhan Reddy State Vice President**, unanimously resolves as follows:

RESOLVED THAT this Association records its deep concern and strong opposition to the Validation of the Central Civil Services (Pension) Rules and the Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India, introduced in Part IV of the Finance Act, 2025 and adopted by Parliament on 25.03.2025.

RESOLVED FURTHER THAT the said Validation Amendment, which empowers the Central Government to compartmentalize pensioners on the basis of their year of retirement and thereby deny past pensioners the benefits conferred upon future pensioners, is arbitrary, discriminatory, and violative of Article 14 of the Constitution of India, and therefore requires to be challenged before the Hon'ble Supreme Court of India.

RESOLVED FURTHER THAT this Association shall be a petitioner in the proposed writ petition / proceedings to be filed before the Hon'ble Supreme Court of India challenging the said Validation Amendment.

RESOLVED FURTHER THAT **Shri V Krishna Mohan** State Organising Secretary is hereby authorised to act as the duly appointed representative of this Association for this purpose, with full authority to sign, affirm and file petitions, vakalatnamas, affidavits, and all other necessary documents in connection with the said proceedings.

RESOLVED FURTHER THAT this Resolution has been unanimously adopted and signed by the President of **TAPRPA**

M Janardhan Reddy State Vice President.

IN THE HON'BLE CENTRAL ADMINISTRATIVE
TRIBUNAL, CHANDIGARH, CIRCUIT BENCH AT
SHIMLA

C.P. No. 063/111/2019
In
O.A. No.063/1192/2017

IN RE:

Bhawani Dutt Sharma & Ors. Applicants

Versus

Dr. Neeraj Mittal & Ors. Respondents

SUPPLEMENTARY AFFIDAVIT IN COMPLIANCE OF
ORDERS DATED 23.01.2019 & 25.07.2025.


I, Dr Neeraj Mittal, aged 57 years, S/o Late Shree Krishan Mittal, presently working as Secretary, Department of Telecommunications, residing at 103, New Moti Bagh New Delhi, do hereby solemnly affirm and declare on oath as under: -

1. That I am working as Secretary with the respondent's department and am well conversant with the facts of the case and as such I am competent to file and maintain the present supplementary affidavit on behalf of the Respondent.
2. That before submitting record in this contempt petition, the Respondents/Contemnors at the very outset tender unconditional and unqualified apology. The Respondents/Contemnors have not committed contempt of this Hon'ble Tribunal and much less deliberately and wilfully. Being law-abiding citizen and holding responsible position, they cannot even imagine committing Contempt of Court. The Respondents/Contemnors have the highest regard for the judiciary. However, if this Hon'ble Tribunal comes

DR. NEERAJ MITTAL
Secretary, Deptt. of Telecommunications
Govt. of India
New Delhi

to the conclusion that the Respondents/Contemnors herein have committed any contempt, the same must be treated as an unconscious and inadvertent act and therefore, once again, they tender unconditional apology.

3. That the Applicants filed the instant WOA No 263/01192/2017 for issuance of direction to the Respondents/Contemnors to release them arrears of pay and allowances w.e.f. 1.1.2007 till their retirement and revised consequential retiral dues like DCRG, commuted vale of pension and leave encashment etc. along with interest @ 12% from 10.6.2013 to March, 2017 for delay caused in release of necessary benefits.
4. The applicants were the absorbed employees of BSNL- now taking the combined service pension on IDA Pay Scales from Government of India, Department of Telecommunications (DoT) as per Rule-37A of the CCS Pension Rules, 1972. And their pension is being paid from the Consolidated Fund of India. On the basis of the recommendations of the 2nd Pay Revision Committee (PRC), Department of Public Enterprises (DPE) issued OM No.2(70)/08-DPE(WC)-GL-XVI/08 dated 26.11.2008, thereby recommending revision of pay scales for Board and below Board level executives of CPSEs with effect from 01.01.2007. Which are applicable to BSNL also being a CPSE. Under this OM, the pay of the employees of CPSEs were allowed with merger of DA @


 /Dr. NEERAJ MITTA
 Director, Deptt. of Telecommunications
 Govt. of India
 New Delhi

- 4 -

benefit of merger of 50% Dearness Allowance with Basic Pay for fitment purpose with effect from 01.01.2007, effectively amounting to 78.2% for the purpose of fitment and pay fixation in revised pay scales for Board and below Board level executives of CPSEs (with reference to para 2(1) of DPE's OM dated 26.11.2008). Accordingly, DoT allowed benefit of merger of 50% DA with Basic Pay of BSNL employees with effect from 01.01.2007, effectively amounting to 78.2%, for the purpose of fitment and pay fixation in the revised pay scales, vide order No.61-01/2012-SU dated 10.06.2013. As would be apparent from the above order, this 50% merger of DA was though made effective from 01.01.2007, no arrears were allowed to be paid to the BSNL employees for the period from 01.01.2007 till the date preceding the date of issue of the order i.e. 09.06.2013 because of the financial constraints of BSNL.

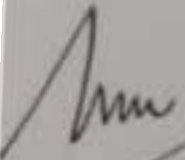
6. Similarly, to save pensioners from any anomaly in pension between the employees who retired prior to 10.06.2013 (like- Applicants) and who retired on or after 10.06.2013, Government with the approval of Union Cabinet revised the pension of pre 10.06.2013 retirees (like Applicants) notionally with effect from 01.01.2007 and actual benefits from 10.06.2013 vide DoT OM No. 40-13/2013-Pen(T) 18.07.2016 with the condition that since these pensioners do not get actual benefit of increase in pay/ pension during the period between 01.01.2007 to

- 5 -

09.06.2013, and they would not get increase in the amount of DCRG, Leave Encashment and Commutation of Pension on this account, as these pensioners were already paid DCRG, Leave Encashment and Commutation of Pension at the time of their retirement on the basis of their actual last pay drawn. This revision of pension was only to save them from the anomaly in pension between pre and post 10.06.2013 retirees. And now the Applicants though they are pre 10.06.2013 retirees, they are getting the monthly pension same as their equivalent- post 10.06.2013 retirees.

7. That the Hon'ble tribunal on the last date of hearing i.e. 25.07.2025 directed the Respondent no.6 to appear before the Hon'ble Tribunal. The operative portion of the order as mentioned in thereof is as under:

- (i) "In furtherance to our order dated 16.05.2025, supplementary affidavit dated 10th June 2025, has been filed by the Secretary, Department of Telecommunications. We have perused the affidavit. In the supplementary affidavit the respondent No.6 has further adopted the same ground as has been decided in the main O.A vide order dated 23.01.2019. Furtherance to our order dated 23.01.2019 in the main O.A, the respondents have approached the Hon'ble Jurisdictional High Court and the Hon'ble Jurisdiction High Court has dismissed their writ petition and thereafter the Hon'ble Apex Court has also dismissed the SLP. We are of the affirmed view that now at this stage, the respondents cannot take the same ground which has already been


 डॉ. नीरज मिश्रा / Dr. NEERAJ MITTAL
 सचिव, दूरसंचार विभाग एवं
 सचिव, डिजिटल संचार आयोग
 Secretary, Deptt. of Telecom
 & Digital Communications Commission
 नया सचकार / Govt. of India
 नई दिल्ली / New Delhi

-6-

decided by this Tribunal. We are also clear that as the revised pay scale has been given and the pension has been fixed, all the retirement dues like DCRG, Leave Encashment and commuted value of pension are the part of retirement dues. We are of the affirmed view that our order dated 16.05.2025 has not been fully complied with. Respondent No.6 is directed to comply with our order in the letter and spirit and pay the petitioners all the retirement dues like DCRG, Leave Encashment and commuted value of pension on the basis of revised pension by the next date of hearing, failing which, the respondent No.6 shall be present in the Court on the next date of hearing”

8. There is an additional new ground which is restricting the implementation of the Hon'ble CAT Order dated 23.01.2019, and that is the Finance Act-2025 passed by the Parliament on 29.03.2025. It has rendered the CAT Order dated 23.01.2019 as against the law and non-implementable.

9. That the matter was referred to Nodal Department related to Pension matters i.e. Department of Pension & Pension Welfare (DoP&PW) for seeking their advice in the light of extant legislation i.e. The Finance Act, 2025. DoP&PW vide ID Note

dated 22.08.2025 (Annexure-R1) advised that the Government of India has notified “Validation of Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India” on 29.03.2025 as Part IV of the Finance Act,2025. Section 150 of the said act states that:

Validation

150. Notwithstanding anything contrary contained in any judgment, decree or order of any court, tribunal or authority and notwithstanding anything contained in the pension rules,—

(a) it is hereby clarified that the Central Government has the authority and shall always be deemed to have had the authority, to classify its pensioners, and may create or maintain distinction amongst pensioners as deemed expedient for implementing the recommendations of the Central Pay Commissions under this Part;

(b) It is also clarified that the date of retirement of pensioners shall be the basis of distinctions and for classification in regard to pension entitlement.

That after the assent of the President, the Finance Act, 2025 is published in Gazette of India on 29.03.2025 to incorporate “VALIDATION OF CENTRAL CIVIL SERVICE (PENSION) RULES AND PRINCIPLES FOR EXPENDITURE ON PENSION LIABILITIES FROM THE CONSOLIDATED FUND OF INDIA”

The Copy of the Finance Act, 2025 is annexed herewith as **Annexure -R2.**

10. It is submitted that Section 149 of the “Validation of Central Civil Services (Pension) Rules and Principles for Expenditure on Pension Liabilities from the Consolidated Fund of India” states the Core Principle. The Central Government shall have the authority to establish distinctions among pensioners as a general principle. A distinction may be made or maintained having regard to accepted recommendations of Central Pay Commissions,

- 8 -

including on the basis of the date of retirement or the date of operationalization of an accepted recommendation. The provision also clarifies that the norms and methods of pension revision under a given Commission shall take effect from the date determined by the Government and the benefit shall not be given from an earlier date. Further, Section 150 is a validation clause with a non-obstante override. It clarifies that the Central Government has the authority and shall always be deemed to have had the authority to classify its pensioners and to create or maintain distinctions in implementing Pay Commission recommendations. It further clarifies that the date of retirement shall be the basis for such distinctions and for classification regarding pension entitlement. This clause operates notwithstanding anything to the contrary in any judgment, decree or order of any court, tribunal or authority and notwithstanding anything in the pension rules.

11. Once Sections 149 and 150 are taken in to consideration the relief of complete parity is incompatible with the statute. Parliament has recognized that accepted Pay Commission recommendations may produce different pension outcomes for different cohorts and has authorized and validated those differences on a retrospective basis. The non-obstante clause ensures that any contrary view taken earlier does not prevail for purposes of this classification or the entitlements flowing from it.

12. It is further submitted that that Section 149(4) states that the norms and methods under a given Pay Commission shall take effect from the date determined by the Government and that benefits shall not be given from an earlier date. The request to backdate a different methodology to a past retiree (like- the Applicants) is therefore directly at odds with the statute. In light of these provisions and

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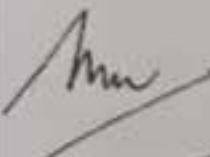
the facts on record, the Applicant's claim for parity in DCRG, Leave Encashment and Commutation through notional pay fixation as should be rejected on enactment of the Validation Rules enacted vide Finance Act with retrospective effect from 01.06.1972.

13. That with utmost respect, it is most humbly submitted that in view of the subsequent legislation enacted by the Parliament, namely Section 150 of Part IV of the said Act, the statutory position regarding pension entitlement and classification of pensioners now stands clearly defined. The said provision explicitly validates and deems to have always vested the authority in the Government of India to classify its pensioners and to create or maintain necessary distinctions amongst them in order to implement the recommendations of the Pay Commissions. Further, Section 150 provides that pension entitlement shall be determined strictly in accordance with the Finance Act, 2025, and the rules framed thereunder which have come into effect retrospectively w.e.f. 01.06.1972

14. That in this background, the legal framework has undergone a material change and, with the greatest respect, any earlier orders or directions, including those dated 23.01.2019 and 25.07.2025, which may be inconsistent with the present statutory mandate, may kindly not be capable of implementation by the Respondent.

It is most respectfully prayed that this Hon'ble Tribunal may be pleased to consider vacating the interim relief orders referred to above and pass such directions as may be deemed just and proper.

This affidavit is being filed only to bring these subsequent developments to the kind notice of this Hon'ble Tribunal and not to cause any disrespect, while reaffirming the Respondent's


 Dr. Neeraj Mittal / Dr. NEERAJ MITTAL
 सचिव, दूरसंचार विभाग एवं
 सचिव, डिजिटल संचार आयोग
 Secretary, Deptt. of Telecom
 & Digital Communications Commission
 भारत सरकार / Govt. of India
 नई दिल्ली / New Delhi

utmost regard for the authority of this Hon'ble Tribunal and readiness to comply with the law as finally settled."

15. It is, therefore, most respectfully prayed that this supplementary application may kindly be allowed, in view of the emergence of the new additional grounds of Finance Act, 2025. In view of the submissions made herein above, it is most humbly prayed that the contempt proceedings initiated against the Contemnor/Respondent before this Hon'ble Tribunal may very kindly be dropped, in the interest of justice and fair play.



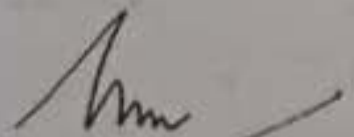
DEPONENT

डॉ. नीरज मिittal / Dr. NEERAJ MITTAL
 सचिव, दूरसंचार विभाग एवं
 अध्यक्ष डिजिटल संचार आयोग
 Secretary, Deptt. of Telecom
 Chairman Digital Communications Commission
 भारत सरकार / Govt. of India
 नई दिल्ली / New Delhi

VERIFICATION:

I, Neeraj Mittal, aged 57 years S/o Late Shree Krishan Mittal, working as Secretary Department of Telecommunications, residing at 103, New Moti Bagh, New Delhi, do hereby verify that the contents of Paras 1 to 13 of the supplementary affidavit supra are true and correct to the best my knowledge and as per information derived from official records. No part of it is wrong and nothing material has been kept concealed there from.

Verified at Shimla on this 12th day of September, 2025.



DEPONENT

डॉ. नीरज मिittal / Dr. NEERAJ MITTAL
 सचिव, दूरसंचार विभाग एवं
 अध्यक्ष डिजिटल संचार आयोग
 Secretary, Deptt. of Telecom
 Chairman Digital Communications Commission
 भारत सरकार / Govt. of India
 नई दिल्ली / New Delhi

ITEM NO.41+67

COURT NO.3

SECTION XIV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 29124/2024

(Arising out of impugned final judgment and order dated 20-03-2024 in WP(C) No. 8080/2016 20-03-2024 in WP(C) No. 6002/2016 passed by the High Court of Delhi at New Delhi)

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

ALL INDIA S 30 PENSIONERS ASSOCIATION & ORS.

Respondent(s)

(IA No.186904/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.186906/2024-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

WITH

Diary No(s). 41592/2024

(IA No.223326/2024-CONDONATION OF DELAY IN FILING and IA No.223327/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 04-10-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.R. GAVAI
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s)

Mr. Vikramjit Banerjee, A.S.G.
Mr. Shreekant Neelappa Terdal, AOR
Mr. Nring Chawimbo Zeliang, Adv.
Mr. Siddharth Sinha, Adv.
Mrs. Priyanka Terdal, Adv.
Mr. Mayank Pandey, Adv.

Ms. Aishwarya Bhati, A.S.G.
Mr. R. Bala, Adv.
Ms. Sushma Verma, Adv.
Mr. Karunesh Kumar Shukla, Adv.
Mr. B. Venkat, Adv.
Mr. Jintendra Kumar Tripathi, Adv.
Mr. Vaishnav Kirti Singh, Adv.
Mr. Amrish Kumar, AOR

Signature Not Verified

Digitally signed by
Deepak Singh
Date: 2024.10.05
10:18:08 IST
Reason:

For Respondent(s)

Mr. Vikas Singh, Sr. Adv.
Mr. Varun Singh, Adv.
Ms. Deepeika Kalia, Adv.
Ms. Alankriti Dwivedi, Adv.
Ms. Somesa Gupta, Adv.
Ms. Vasudha Singh, Adv.
Mr. Sudeep Chandra, Adv.
Mr. Mudit Gupta, AOR

Mr. Raj Bahadur Yadav, AOR
Mr. Rajan Kumar Choursia, Adv.
Ms. Shivika Mehra, Adv.
Ms. Rajeshwari Shankar, Adv.
Mr. Anuj Srinivasan Udupa, Adv.
Mrs. Aishwarya Bhati, A.S.G.

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. We are not inclined to entertain these special leave petitions. The special leave petitions are, accordingly, dismissed.
3. Pending application(s), if any, shall stand disposed of.

(DEEPAK SINGH)
ASTT. REGISTRAR-cum-PS

(ANJU KAPOOR)
COURT MASTER (NSH)



§
*

IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of decision: 20.03.2024

+

W.P.(C) 6002/2016

ALL INDIA S-30 PENSIONERS ASSOCIATION AND ORS

..... Petitioner

Through: Mr. A.K.Behera, Sr. Adv. with Mr.
Amarendra P. Singh, Adv.

versus

UNION OF INDIA AND ORS

..... Respondent

Through:

+

W.P.(C) 8080/2016

UNION OF INDIA & ORS

..... Petitioner

Through: Mr. T.P.Singh, Central Govt. Senior
Panel Counsel.

versus

ALL INDIA S-30 PENSIONERS ASSOCIATION & ORS

..... Respondent

Through: Mr. A.K.Behera, Sr. Adv. with Mr.
Amarendra P. Singh, Adv.

CORAM:

HON'BLE MS. JUSTICE REKHA PALLI

HON'BLE MR. JUSTICE GIRISH KATHPALIA

REKHA PALLI, J (ORAL)

1. These two writ petitions filed under Articles 226 and 227 of the Constitution of India seek to assail the order dated 20.11.2014 passed by the learned Central Administrative Tribunal (the Tribunal) in O.A.



No. 937/2010 as also the review order dated 24.09.2015 in R.A. No. 10/2015. The petitioners in WP(C)6002/2016, the All India S-30 Pensioners Association and Ors. (hereinafter referred to as the Association) assail the impugned orders insofar as the reliefs granted by the learned Tribunal to them have been restricted from the date of filing of the O.A., which they claim must be granted from the due date i.e. 01.01.2006. On the other hand, the petitioners in W.P.(C)8080/2016, the Union of India, seek setting aside of both the impugned orders in their entirety. For the sake of convenience, the parties will hereafter be referred to as per their position in W.P.(C) 8080/2016.

2. At the outset, the brief factual matrix emerging from the record may be noted.
3. The respondent is an Association of pensioners, who had superannuated from service prior to 01.01.2006 and were at that stage placed in the S-30 pay-scale. For the sake of convenience they will hereinafter be referred to Pre-2006 pensioners. After the recommendations of the 6th Central Pay Commission were received and accepted, the respondents issued an O.M dated 30.08.2008 revising the pay of those employees who were in the S-30 pay-scale. This was followed by an O.M. dated 01.09.2008 revising the pension of the Pre-2006 pensioners w.e.f. 01.01.2006 based on the formula mentioned in the said O.M. On 02.09.2008, the petitioners came up with yet another O.M., this time fixing the pension of those employees, who had superannuated on or after 01.01.2006, hereinafter referred to as Post-2006 retirees.



4. Since as a result of these three O.Ms, a disparity had arisen qua the pension payable to the Pre-2006 retirees and the Post-2006 retirees, representations were made to the petitioners by the Association, and various other affected persons, seeking parity in the matter of pension. It was pointed out in these representations that on account of this disparity, some of the Pre-2006 pensioners, who were in the S-30 pay-scale at the time of their superannuation were drawing lesser pension than those Post -2006 pensioners, who were in the lower pay-scale of S-29 or even S-28. Upon their representations being rejected vide a communication dated 18.11.2009, the Association approached the learned Tribunal.
5. Vide the impugned order dated 20.11.2014, the Full Bench of the learned Tribunal has allowed the O.A. filed by the Association with directions to the petitioner to revise the pension of the members of respondent/association who had superannuated before 01.01.2006 in the pay scale of S-30 by revising their pay corresponding to the revised pay at which they had retired instead of considering the minimum of the said pay scale. As a consequence of these directions, the Pre-2006 retirees in the pay scale of S-30 would be entitled to the same pension as being drawn by the Post-2006 retirees in the same pay scale w.e.f the date of filing of the O.A.
6. Vide the second impugned order dated 24.09.2015, which has been passed in the review application filed by the respondent, the learned Tribunal has clarified that the revised pension directed to be paid to the Pre-2006 retirees would not be less than the pension being drawn by the Post-2006 retirees. It is in these circumstances that both sides



have approached this Court by way of the present writ petitions.

7. In support of its challenge to the impugned order, learned counsel for the petitioner submits that the impugned order is wholly perverse and is liable to be set aside as the learned Tribunal has over-stepped its jurisdiction in issuing directions regarding the manner in which the pension has to be computed. He submits that the learned Tribunal has erred in relying on the decisions of the Apex Court in ***D.S.Nakara & Ors. v. Union of India [(1983) 1 SCC 305]*** and ***Union of India vs. SPS Vains, (2008) 9 SCC 125*** and has failed to appreciate the ratio of the decision in ***B.J.Akkara & Ors. v. Govt. of India & Ors[(2006) 11 SCC 709]***, wherein the Apex Court had held that it was permissible to make a distinction in respect of pension qua two categories of pensioners. He, therefore, prays that the impugned orders be set aside.
8. On the other hand, Mr. A.K.Behra, learned senior counsel for the Association/respondent supports the impugned order to the extent it directs revision of the pension of the Pre-2006 retirees. He submits that the learned Tribunal has rightly relied on the decision in ***D.S.Nakara & Ors(supra)*** and ***SPS Vains(supra)***, wherein the Apex Court was dealing with exactly the same issue as arising in the present petitions. In fact, the 7th CPC has itself ensured that there is no discrimination between the pension of Pre-2016 and Post-2016 retirees. Furthermore, the Apex Court, in its recent decision in ***All Manipur Pensioners Association By Its Secretary vs. State of Manipur And Others (2020) 14 SCC 625***, has also opined that such a classification between two classes of pensioners had no reasonable



nexus with the objective sought to be achieved while revising the pension. He, therefore, prays that the challenge of the petitioner to the impugned order be rejected.

9. He further submits that in the facts of the present case, when the respondents were throughout agitating their rights and a decision regarding their claim was taken by the petitioner only on 18.11.2009, there was no reason to restrict the grant of revised pension to them only w.e.f. the date of filing of the O.A. i.e from 19.03.2010. The learned Tribunal has failed to appreciate that the O.M. fixing the revised pension was issued only in September 2008, whereafter the members of the respondent/association had made representations, which came to be rejected only on 18.11.2009. He, therefore, contends that this was a fit case where the benefit of revised pension in terms of the impugned order ought to have been granted to all the Pre-2006 pensioners from the date of their entitlement i.e., 01.01.2006.

10. In order to appreciate the rival submissions of the parties, we may begin by noting the following extracts of the impugned order as contained in paras 43 to 47.

“43. The question, therefore, revolves around the issue whether SPS Vains judgment and D.S. Nakara's judgment (supra) will apply in the present case. In Nakara's judgment, the question that was raised is contained in para 2 of the judgment, which reads as follows:

"2. Do entitled to receive superannuation or retiring pension under Central Civil Services (Pension) Rules, 1972 (1972 Rules' for short) form a class as a whole'? Is the date of



retirement a relevant consideration for eligibility when a revised formula for computation of pension is ushered in and made effective from a specified date? Would differential treatment to pensioners related to the date of retirement qua the revised formula for computation of pension attract Article 14 of the Constitution and the element of discrimination liable to be declared unconstitutional as being violative of Article 14? These and the related questions debated in this group of petitions call for an answer in the backdrop of a welfare State and bearing in mind that pension is a socio- economic justice measure providing relief when advancing age gradually but irrevocably impairs capacity to stand on one's own feet."

and the Hon'ble Supreme Court answered the questions as follows:

"(1) Pension is neither a bounty nor a matter of grace depending upon the sweet will of the employer, nor an ex gratia payment. It is a payment for the past service rendered. It is a social welfare measure rendering socio-economic justice to those who in the hey-day of their life ceaselessly toiled for the employer on an assurance that in their old age they would not be left in lurch. Pension as a retirement benefit is in consonance with and furtherance of the goals of the Constitution. The most practical raison d'etre for pension is the inability to provide for oneself due to old age. It creates a vested right and is governed by the statutory rules such as the Central Civil Services (Pension) Rules which are enacted in exercise of power conferred by Article 309 and 148 (5) of the Constitution.

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In the case Article 14 is wholly violated as the pension rules being statutory in nature, the rules, since the specified date, accord and treatment to equals in the matter of pension. It would have a effect on those who retired just before that date. This which into two classes is artificial and arbitrary,



is not based on any rational and whatever principle, if there be any. has not only no nexus to the objects sought to be achieved by liberalizing the pension rules, but is counter-productive and runs counter to the whole gamut of the pension scheme. Further, there is not a single acceptable or persuasive reason for this division. Therefore, the classification does not stand the test of Article 14.

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Date of retirement cannot form a valid criterion for classification, for if that be the criterion those who retire at the end of every month shall form a class by themselves. This is too microscopic a classification to be upheld for any valid purpose.

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The basic principle which informs both Articles 14 and 16 is equality and inhibition against discrimination Article 14 strikes at arbitrariness because any action that is arbitrary must necessarily involve negation of equality. Article 14 forbids class legislation but permits reasonable classification for the purpose of legislation which classification must satisfy the twin tests of classification being founded on an intelligible differentia which distinguishes persons or things that are grouped together from those that are left out of the group and that differentia must have a rational nexus to the object sought to be achieved by the statute in question."

44. In the Vains judgment also, the ratio of the judgment can be seen from the issue raised by the Hon'ble Supreme Court in para 4 of its judgment and the ratio it lays down in para 27. Para 4 and para 27 of the judgment are quoted below:

"4. The larger issue involved is whether there could be a disparity in of pension to officers of the same rank, who had retired prior to the of the revised pay scales, with those who



retired thereafter.

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27. In our view, it would be to allow such a situation to since the same also offends the of Article 14 of the Constitution."

It would be clear from the above that the stand of the respondents that the judgment in SPS Vains case (supra) will not apply in the case of civil pensioners, cannot be a valid argument because the ratio laid down is that there cannot be a disparity in payment of pension to officers of the same rank, who had retired prior to the introduction of the revised pay scales, with those, who retired thereafter. The case of Brigadier and Major General in the Army is only an example. Thus, even if the facts of the case are different, the ratio would apply.

45. Therefore, in our view, the ratio laid down in the judgment of the Hon'ble Supreme Court in SPS Vains (supra) that there can be no disparity in payment of pension to officers of the same rank, who had retired prior to the introduction of the revised pay scales, with those, who retired thereafter will hold good in the present case. In fact, SPS Vains judgment (supra) relies on D.S. Nakara's case (supra) in which the Hon'ble Supreme Court has held that fixation of cut off date which runs counter to the whole gamut of Pension Scheme and equal treatment guaranteed in Article 14 is wholly arbitrary. In fact, even if for the sake of argument, we accept the proposition of the respondents that SPS Vains case (supra) is not applicable here, the present OAs are fully covered by the judgment in Nakara's case (supra)The Nakara case was regarding revision of pensionary benefits and of pensioners into two groups by drawing cut-off line and granting revised pensionary benefits to employees retired on or after the cut-off date. The criteria made applicable was "being in service and retiring subsequent to specified date". The Hon'ble Supreme Court held that application of such a criteria is violative of Article 14 of the Constitution of India as it is



arbitrary and discriminatory in nature. The Court held that those who retired before and after the said cut-off date, formed one class of pensioner and the classification into two groups was not founded on any intelligible differentia. The Nakara case arose under similar circumstances when in 1979, the formula for computation of pension was liberalized but made applicable to government servants who were in service on March 31, 1979 and retired from service on or after that specified period. Consequently, the pensioners who retired prior to the specified date, earned lesser pension though they might have been holding the same post. The situation is identical in the present case. Therefore, this case is covered on all fours by the Nakara judgment. We also agree with the learned counsel for the applicants that the judgments cited by the respondents relate to different facts and the issue of disparity in pension of the officers of the same rank was not an issue before the Hon'ble Supreme Court/ Tribunal in those cases.

Further, none of the judgments cited by the respondents have negated the ratio laid in SPS Vains (supra) or D.S. Nakara (supra) and, therefore, are not relevant here.

46. Though neither side has raised this issue during the course of arguments, it may be felt that a Pension Scheme falls in the realm of policy making by the government and thus the Tribunal should refrain from interference unless the decision is palpably unreasonable or not in accordance with the law. In the present case, we are of the opinion that the classification of the pensioners into two classes, whereby one class would draw pension not only less than those who retired from the same post after the cut-off date but also lesser pension than those who retired post cut-off date from the posts which are 2-3 grades below that of the applicants is absolutely unreasonable. Moreover, as mentioned earlier, the Nakara judgment was passed in exactly a similar background of facts and the Court held that this kind of classification is illegal.

47. We are of the considered view that the OM dated 18.11.2009 is illegal, being contrary to the law laid down by the Hon'ble



Supreme Court in SPS Vains (supra) and D.SNakara (supra) and is, therefore. quashed and set aside. We direct the respondents to consider the revised pay of the applicants corresponding to the pay at which the concerned pensioner had in fact retired, instead of considering the minimum of the said pay scale, thereby determining pension/ family pension to pre-2006 retirees. This will automatically take care of the apprehensions of the applicants that their pension could be fixed below the pension fixed of post-2006 retirees who had worked in the flower pay scales viz. S-24-8-29 pay scales. We, however, reject the claim of the applicants to confer the minimum notional pay scale starting at Rs.75500/- to the applicants as this is a matter which should be best left to expert bodies like Pay Commissions and the Tribunal would not like to enter into this arena. In any case, seeking parity based on just the 'minimum' of the scales being same is no a convincing argument and would lead to opening up a Pandora's Box The respondents are directed to refix pension/ family pension of the applicants with effect from 1.01.2006 according to the above direction. The arrears, however, would be payable only from the date of filing of the respective QAs. The respondents shall complete the above exercise and pay the arrears, within three months from the date of receipt of a certified copy of this order, failing which they are liable to pay interest on arrears at G.P.F. rates w.e.f. the date of this order. With these directions, the OAs are disposed of.”

11.From a perusal of the aforesaid extract of the impugned judgment, it clearly emerges that the respondent had besides relying on the decisions in **D.S. Nakara(supra)** and **SPS Vains(supra)** urged that parity was always maintained between the Pre-1986 and Post-1986 pensioners as also the Pre-1996 and Post-1996 pensioners qua their pension. We find that the learned Tribunal has allowed the O.A. by relying on these decisions, wherein the Apex Court was dealing with an identical situation like the present case, which pertained to similar



anomalies qua recommendations made by the earlier pay commissions. We have also perused the decision in *All Manipur Pensioners Association By Its Secretary (Supra)* relied upon by the respondents and find that the same also deals with exactly the same issue as arising in the present petitions. In this decision, the Apex Court, by relying on the decision in *D.S.Nakara(supra)* has categorically held that the State cannot arbitrarily fix different cut off dates for extension of benefits especially pensionary benefits qua similarly placed persons. The Apex Court also opined that it is only when a new benefit is granted or a new Scheme is sought to be introduced that it may be possible for the State to provide a cut off date taking into consideration its financial resources, but such a classification is not permissible in matters of pensionary benefits and that too, when both classes of pensioners were already getting the benefits of pension. Consequently, the Court set aside the decision of the Government prescribing different revised pensions for Pre 1996 retirees and Post 1996 retirees. It may, therefore, be apposite to refer to para 8 and 9 of the said decision, which read as under:-

“8. Primary contention is that the pensioners of the Central Government form a class for purpose of pensionary benefits and there could not be mini-classification within the class designated as pensioners. The expression “pensioner” is generally understood in contradistinction to the one in service. Government servants in service, in other words, those who have not retired, are entitled to salary and other allowances. Those who retire and are designated as “pensioners” are entitled to receive pension under the relevant rules. Therefore, this would clearly indicate that those who render service and retire on superannuation or any other mode of retirement and are in receipt of pension are comprehended in the expression



“pensioners”.

9. Is this class of pensioners further divisible for the purpose of “entitlement” and “payment” of pension into those who retired by certain date and those who retired after that date? If date of retirement can be accepted as a valid criterion for classification, on retirement each individual government servant would form a class by himself because the date of retirement of each is correlated to his birth date and on attaining a certain age he had to retire. It is only after the recommendations of the Third Central Pay Commission were accepted by the Government of India that the retirement dates have been specified to be 12 in number being last day of each month in which the birth date of the individual government servant happens to fall. In other words, all government servants who retire correlated to birth date on attaining the age of superannuation in a given month shall not retire on that date but shall retire on the last day of the month. Now, if date of retirement is a valid criterion for classification, those who retire at the end of every month shall form a class by themselves. This is too microscopic a classification to be upheld for any valid purpose. Is it permissible or is it violative of Article 14?”

12. In the light of the aforesaid recent authoritative pronouncement of the Apex Court in ***All Manipur Pensioners Association By Its Secretary (Supra)***, we find absolutely no infirmity in the directions issued by the Tribunal to revise the pensions of the Pre-2006 pensioners in the S-30 pay scale. We, therefore, have no hesitation in concurring with the learned Tribunal that no discrimination in the matter of revised pension *vis-a-vis* Pre-2006 retirees and Post-2006 retirees was permissible.

13. Once the Apex Court has held that such a classification in the matter of pensionary benefits was not permissible, we see absolutely no



reason to interfere with the impugned order insofar as the challenge of the Union of India is concerned. We have also considered the decision in ***B.J.Akkara(supra)*** relied upon by the petitioner and find that in the said case, the Apex Court was dealing with the question of payment of non-practicing allowance, which cannot be treated as being akin to pension. Furthermore, from a perusal of para 18(c) thereof, we are of the considered view that in the present case when there is no distinction between the Pre-2006 retirees and Post-2006 retirees except for their date of superannuation, both categories of retirees were entitled to receive the same revised pension. The said decision, therefore, does not forward the case of the petitioner in any manner. We, therefore, find no merit in the challenge by the petitioner in W.P.(C)8080/2016, which is dismissed.

14. Now coming to the grievance of the respondent Association, who is the petitioner in W.P.(C) 6002/2016. As noted hereinabove, Mr. Behera, learned senior counsel for the respondent, has urged that when the revised pension, though payable w.e.f 01.01.2006, was fixed by the Union of India in September, 2008 itself, whereafter a representation was promptly made by the Association but came to be rejected on 18.11.2009. We are of the view that this was not a case where the Tribunal ought to have restricted the grant of benefit of the revised pension to the Pre-2006 pensioners from the date of filing of the O.A. No doubt in appropriate cases, where the Tribunal finds that the appellant had approached the Tribunal belatedly in matters of revised pay or pension, it can restrict the arrears from the date of filing of the O.A.. In the present case, when the O.Ms laying down



the revised pension in itself were issued in September, 2008 and the grievance of the respondent Association was rejected only on 18.11.2009, the O.As filed in January, 2010 by no stretch of imagination be said to be belated. We are, therefore, of the considered opinion that W.P (C) 6002/2016 deserves to be allowed by modifying the impugned order insofar it restricts the grant of benefit of revised pension to the members of the respondent from the date of filing of the O.A.. The impugned orders are, accordingly, modified by directing that the relief granted under the orders dated 20.11.2014 and 24.09.2015 would be granted to the members of the respondent w.e.f. the date of revision of pension i.e. 01.01.2006.

15. For the aforesaid reasons the writ petitions are disposed of by allowing W.P.(C) 6002/2016 and dismissing W.P.(C) 8080/2016. Arrears in terms of this order will be paid within eight weeks.

(REKHA PALLI)
JUDGE

(GIRISH KATHPALIA)
JUDGE

MARCH 20, 2024
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**CENTRAL ADMINISTRATIVE TRIBUNAL
PRINCIPAL BENCH**

RA 10/2015 in
OA 937/2010

New Delhi this the 24th day of September, 2015

Hon'ble Mr. Justice Syed Rafat Alam, Chairman
Hon'ble Mr. V. Ajay Kumar, Member (J)
Hon'ble Mr. P.K. Basu, Member (A)

1. All India S-30 Pensioners' Association
Through its President Shri M.P. Budhiraja
B-9/6371, Vasant Kunj,
New Delhi-110070
 2. Shri J.M. Mehra
S/o Shri R.R. Mehra
Member, All India S-30 Pensioners' Associaton,
Resident of B-7/5131, Vasant Kunj,
New Dehi-110070
 3. Shri S.M. Puri
S/o Late Shri B.M. Puri
Member, All India S-30 Pensioners' Associaton,
Resident of B-9/6275, Vasant Kunj,
New Dehi-110070
- ... Applicants

(Through Shri A.K. Behera, with Shri Amar Pandey and N.N.S. Rana, Advocates)

Versus

1. Union of India
Through Secretary to the Govt. of India
Department of Pensions and Pensioners Welfare,
Ministry of Personnel, Public Grievances and Pensions
Govt. of India, Lok Nayak Bhawan,
New Delhi-110003
2. Secretary to the Govt. of India,
Department of Expenditure,
Ministry of Finance, North Block
New Delhi-110001
3. Secretary,
Railway Board,
Rail Bhawan, Raisina Road,
New Delhi-110001

4. Cabinet Secretary,
Government of India
Rashtrapati Bhawan,
New Delhi

... Respondents

(Through Sh. Rajesh Katyal with Sh. D.S. Mahendru, Advocates)

ORDER

Mr. P.K. Basu, Member (A)

This Review Application has been filed against the order passed by us in OA 937/2010 dated 20.11.2014.

2. In the OA, which was heard along with OA 2101/2010, basically three issues were before us, (i) to confer the same notional pay scales starting from Rs.75500/- to S-30 employees at par with S-31; (ii) revise the pay of pre- 1.01.2006 retirees corresponding to the pay at which the concerned pensioner had in fact retired, instead of considering the minimum of the said pay scale, and to give the same pension/ family pension to pre and post 2006 retirees depending on the years of service; and (iii) to ensure that pre-2006 S-30 retirees are not given pension/ family pension less than that given to post 2006 retirees who had worked in the lower pay scales viz. S-24 – S-29.

3. As regards the first issue, we had rejected the claim as this is a matter which should be best left to expert bodies like Pay Commissions and the Tribunal should not enter into this arena. In fact, it was also noted that seeking parity based on just the

`minimum' of the scales being same is not a convincing argument and would lead to opening up a Pandora Box.

4. As regards prayer number (ii), we had held clearly as follows:

“We direct the respondents to consider the revised pay of the applicants corresponding to the pay at which the concerned pensioner had in fact retired, instead of considering the minimum of the said pay scale, thereby determining pension/ family pension to pre-2006 retirees.”

5. The RA does not raise any issue regarding our order in respect of prayers (i) and (ii) as summarized above.

6. As regards prayer number (iii), in para 46 of our order, we had observed as follows:

“In the present case, we are of the opinion that the classification of the pensioners into two classes, whereby one class would draw pension not only less than those who retired from the same post after the cut-off date but also lesser pension than those who retired post cut-off date from the posts which are 2-3 grades below that of the applicants is absolutely unreasonable. Moreover, as mentioned earlier, the Nakara judgment was passed in exactly a similar background of facts and the Court held that this kind of classification is illegal.”

7. However, in the concluding para 47, in this connection the following has been recorded:

“This will automatically take care of the apprehensions of the applicants that their pension could be fixed below the pension fixed of post-2006 retirees who had worked in the lower pay scales viz. S-24 – S-29 pay scales.”

8. Learned counsel for the applicants states that in para 46 we have held that not only should one class drawing pension less than those who retired from the same post after the cut-off date but also that pre-2006 S-30 pensioners drawing lesser pension than those retired from their posts post 2006 which are 2-3 grades below S-30, is absolutely unreasonable. It has been pointed out in the RA that though the sentence regarding this in para 47 of our order states that this will automatically take care of the apprehensions of the applicants that their pension could be fixed below the pension fixed of post-2006 retirees, the ambiguity has arisen because of the language not being very specific and clear. To elaborate, the learned counsel for the applicants has drawn a chart, as follows, of pension that will be drawn by pre-2006 pensioners as a result of our order dated 20.11.2014:

Fitment table for revising pension in compliance of CAT order of 20.11.2014				
Pre-revised basic pay	Corresponding revised basic pay	Number of increments	Retirees between 1986-1995	Retirees between 1996 to 2006
22400	67000	NIL	33500	33500
22925	69010	ONE	34505	34505
23450	71080	TWO	35540	35540
23975	73220	THREE	36610	36610
24500	75420	FOUR	NOT APPLICABLE	37710

9. It is stated that even an S-24 (Rs.37400-67000+GP Rs.8700) officer retiring after 1.01.2006 would get a basic pension of Rs.37850. It is, therefore, apparent that all pre-2006 S-30 pensioners would be drawing less pension than even S-24 officers. Taking example of S-30 officer retiring at the minimum

of the pay of Rs.22400/- would continue to receive pension of Rs.33500/- as against Rs.37850/- of S-24 officer or Rs.38500/- of S-29 officer retiring after 2006. It is argued that after holding such a situation as absolutely unreasonable in para 46 of the order, language of the order in para 47 creates ambiguity.

10. It is, therefore, prayed in the RA that para 47 of the judgment dated 20.11.2014 in OA 937/2010 may be appropriately modified.

11. Learned counsel for the respondents, first of all, contended that a review can be entertained only when there is an error apparent on the face of the record and in this case, the applicants have not been able to point out any error apparent on the face of the record and, therefore, this RA is fit to be dismissed.

12. The second contention of the learned counsel for the respondents is that the respondents have filed a Writ in the Hon'ble High Court of Delhi challenging the order dated 20.11.2014 of the Tribunal and, therefore, since the matter would be heard by the Hon'ble High Court on the ratio laid down by this Tribunal in the aforesaid order, the matter may be deferred till the Writ Petition in the Hon'ble High Court is disposed of.

13. It is further stated that there is no provision in the Central Civil Services (Pension) Rules 1972 that the pension of a pensioner who retired from a higher pay scale cannot be less

than the pension of a person who retired from a lower pay scale. The pension of a retiring government servant is determined on the basis of his emoluments and the qualifying service at the time of his retirement. In case, a government servant is drawing higher emoluments at the time of retirement, he could be entitled to a higher pension as compared to a government servant in a higher post but with lower emoluments. There is no rule on the civil side that pension of a person retired from lower grade cannot be more than the pension of a person retired from a higher grade, either before 2006 or after 2006. The pension in both cases is fixed based on the emoluments/ average emoluments (under Rule 33 and 34 of CCS Pension Rules) and are to be revised in accordance with the orders issued on the recommendations of 6th Central Pay Commission. It is further argued that in view of the pay structure and the pension fixation rules on the civil side, which are distinct from those applicable in the Armed Forces, the ratio of the Supreme Court judgment in **Union of India Vs. S.P.S. Vains**, (2008) 9 SCC 125 is not applicable in the case of civilian pensioners. It was in this context only that the Office Memorandum No.38/37/08-P&PW(A) dated 18.11.2009 was issued clarifying that the judgment in S.P.S. Vains case would not apply in the case of pensioners, who before their retirement, were governed by the CCS (Pension) Rules 1972.

14. We have heard the learned counsel for the parties and gone through the pleadings available on record.

15. As regards the first objection raised by the learned counsel for the respondents, we have looked at the settled law in this regard. In **Kamlesh Verma Vs. Mayawati and others**, (2013) 8 SCC 320, the Hon'ble Supreme Court has laid down the following contours with regard to maintainability, or otherwise, of review petition:

"20. Thus, in view of the above, the following grounds of review are maintainable as stipulated by the statute:

20.1 When the review will be maintainable:

- i) Discovery of new and important matter or evidence which, after the exercise of due diligence, was not within knowledge of the petitioner or could not be produced by him;
- ii) Mistake or error apparent on the face of the record;
- iii) Any other sufficient reason.

The words "any other sufficient reason" have been interpreted in *Chhajju Ram v. Neki* (AIR 1922 PC 122) and approved by this Court in *Moran Mar Basselios Catholicos v. Most Rev. Mar Poulouse Athanasius* (AIR 1954 SC 526) to mean "a reason sufficient on grounds at least analogous to those specified in the rule". The same principles have been reiterated in *Union of India vs. Sandur Manganese & Iron Ores Ltd.* (2013 (8) SCC 337).

20.2 When the review will not be maintainable:

- i) A repetition of old and overruled argument is not enough to reopen concluded adjudications.
- ii) Minor mistakes of inconsequential import.
- iii) Review proceedings cannot be equated with the original hearing of the case.

- iv) Review is not maintainable unless the material error, manifest on the face of the order, undermines its soundness or results in miscarriage of justice.
- v) A review is by no means an appeal in disguise whereby an erroneous decision is reheard and corrected but lies only for patent error.
- vi) The mere possibility of two views on the subject cannot be a ground for review.
- vii) The error apparent on the face of the record should not be an error which has to be fished out and searched.
- viii) The appreciation of evidence on record is fully within the domain of the appellate court, it cannot be permitted to be advanced in the review petition.
- ix) Review is not maintainable when the same relief sought at the time of arguing the main matter had been negated."

Further, in **State of West Bengal and others Vs. Kamal Sengupta and another**, (2008) 2 SCC (L&S) 735, the Hon'ble Supreme court scanned various earlier judgments and summarized the principles laid down therein which read thus:

- "35. The principles which can be culled out from the above-noted judgments are:
- (i) The power of the Tribunal to review its order/decision under Section 22(3)(f) of the Act is akin/analogous to the power of a civil court under Section 114 read with Order 47 Rule 1 CPC.
 - (ii) The Tribunal can review its decision on either of the grounds enumerated in Order 47 Rule 1 CPC.
 - (iii) The expression "any other sufficient reason" appearing in Order 47 Rule 1 has to be interpreted in the light of other specified grounds.

- (iv) An error which is not self-evident and which can be discovered by a long process of reasoning, cannot be treated as an error apparent on the face of record justifying exercise of power under Section 22(3)(f).
- (v) An erroneous order/decision cannot be corrected in the guise of exercise of power of review.
- (vi) A decision/order cannot be reviewed under Section 22(3)(f) on the basis of subsequent decision/judgment of a coordinate or larger Bench of the tribunal or of a superior court.
- (vii) While considering an application for review, the tribunal must confine its adjudication with reference to material which was available at the time of initial decision. The happening of some subsequent event or development cannot be taken note of for declaring the initial order/decision as vitiated by an error apparent.
- (viii) Mere discovery of new or important matter or evidence is not sufficient ground for review. The party seeking review has also to show that such matter or evidence was not within its knowledge and even after the exercise of due diligence, the same could not be produced before the court/tribunal earlier."

16. We are of the view that while in para 46, we had accepted the principle that pension of pre-2006 S-30 employees being less than post-2006 employees belonging to lower posts was absolutely unreasonable, however, this has not translated clearly and without ambiguity in para 47 of our order as cited above in para 8 and 9. Therefore, this is a mistake or error apparent on the face of the record. Moreover, this would also come under the category of "any other sufficient reason" in the light of Kamlesh Verma (supra) and Kamal Sengupta (supra). Therefore, this preliminary objection of the learned counsel for the respondents is overruled.

17. As regards the second objection, we see no contradiction in deciding this RA even while the respondents have filed a Writ Petition in the Hon'ble High Court. The Tribunal can rectify a mistake apparent on the face of the record and to clarify its order if it suffers from an apparent ambiguity.

18. As regards the third issue raised by the respondents, we had gone through this issue while passing order dated 20.11.2014 and examined the judgments of the Hon'ble Supreme Court in **D.S. Nakara Vs. Union of India**, 1983 SCC (L&S) 145 and S.P.S. Vains (supra) and thereafter passed our order. So those arguments cannot be repeated again while deciding this RA.

19. Having gone through our order and issue raised by the learned counsel for the applicants, we are of the opinion that our order as contained in para 47 needs to be modified. It is, therefore, ordered that the following lines will be added in para 47 between the words ".....viz. S-24 – S-29 pay scales" and "...We, however, reject the claim.....":

"As we have held in para 46 above that a pre-2006 retiree of S-30 getting a pension less than post-2006 retirees in lower grade is absolutely unreasonable, we further direct the respondents that the basic pension of pre-2006 retirees in S-30 should be fixed such that it is not less than Rs.38,500/-."

20. During the course of hearing on this RA, learned counsel for the applicants also brought to our notice that in a recent judgment dated 18.05.2015 in Civil Writ Jurisdiction Case No.10757 of 2010, **M.M.P. Sinha Vs. Union of India and othes**, the Hon'ble High Court of Judicature at Patna has disposed of exactly the same issue holding that basic pension of S-30 pre-2006 retiree with effect from 1.01.2006 has to be stepped up to Rs.38,500/- to avoid discrimination. The Hon'ble High Court of Patna has, therefore, also concurred with our view as held in our order dated 20.11.2004 in OA 937/2010.

21. With the above observations and directions, the RA stands disposed of.

(P.K. Basu)
Member (A)

(V. Ajay Kumar)
Member (J)

(Syed Rafat Alam)
Chairman

/dkm/

CENTRAL ADMINISTRATIVE TRIBUNAL
PRINCIPAL BENCH

OA 937/2010

With

OA 2101/2010

New Delhi this the 20th day of November, 2014

1. All India S-30 Pensioners Association
Through its President Shri M P Budhiraja
B-9/6371, Vasant Kunj, New Delhi-70
2. Shri M P Budhiraja w/o
late Shri K D Budhiraja
President, Governing Body
All India S 30 Pensioners Association
r/o B-9/6371, Vasant Kunj, New Delhi-70
3. Shri P C Sharma s/o late Shri D R Sharma
Secretary, Governing Body
All India S 30 Pensioners Association
r/o A-301, Prerana Appts GH8
Sector 56, Gurgaon □ 122 011
4. Shri J M Mehra s/o Shri R R Mehra
Member, All India S 30
Pensioners Association

r/o B-7/5131, Vasant Kunj
New Delhi-70

5. Shri S M Puri s/o late Shri B M Puri
Member, All India S 30
Pensioners Association
r/o B-9/6275, Vasant Kunj
New Delhi-70

..Applicants

(Through Shri A.K. Behera, Shri N.N.S. Rana
and Shri Bhagman Singh, Advocates)

Versus

1. Union of India through
Secretary to the Govt. of India
Department of Pension &
Pensioners Welfare
Ministry of Personnel, Public Grievances
& Pensions
Lok Nayak Bhawan, New Delhi-3
2. Secretary to the Govt. of India
Department of Expenditure
Ministry of Finance
North Block, New Delhi
3. The Secretary
Railway Board, Rail Bhawan

Raisina Road, New Delhi-1

4. Cabinet Secretary
Govt. of India
Rasthrapati Bhavan, New Delhi

..Respondents

((Through Sh. Rajesh Katyal with Sh. D.S. Mahendru, Advocates)

OA 2101/2010

1. Central Govt. Pensioners' Association
Of Addl./Joint Secretary &
Equivalent Officers
D-603, Anandlok CGHS Ltd.
Mayur Vihar- Phase I, Delhi-91
(Through its Secretary S.K. Ray)
2. Shri S P Biswas
s/o late Shri Panchanan Biswas
r/o C-607, Anandlok CGHS Ltd.
Mayur Vihar Phase I, Delhi-91
3. Shri G S Lobana
s/o late Shri Inder Singh
r/o C-207, Anandlok CGHS Ltd.
Mayur Vihar, Phase I
Delhi-91

..Applicants

((Through Shri A.K. Behera, Shri N.N.S. Rana
and Shri Bhagman Singh, Advocates)

Versus

1. Union of India through
Secretary to the Govt. of India
Department of Pension &
Pensioners Welfare
Ministry of Personnel, Public
Grievances & Pensions
Lok Nayak Bhavan
Khan Market, New Delhi-3
2. Secretary to the Govt. of India
Department of Expenditure
Ministry of Finance
North Block, New Delhi

..Respondents

(Through Sh. Rajesh Katyal with Sh. D.S.
Mahendru, Advocates)

ORDER

Mr. P.K. Basu, Member (A)

By this common order, we propose to
dispose of OA 937/2010 and OA
2101/2010 together as the issue involved

and reliefs sought for by the applicants are the same.

2. The applicants are all pensioners who had retired while in VI Central Pay Commission (CPC) pay scale of S-30 i.e. Rs.22400-525-24500. They have prayed as follows:

“a) direct the respondent authorities to confer the same minimum notional pay scales starting at Rs.75500/- to the applicants since that is the scale which has been given to S-31 in view of the fact that S-30 and S-31 have always had the same minimum pay scale;

b) direct the respondents to consider the revised pay corresponding to the pay at which the concerned pensioner had in fact retired, instead of considering the minimum of the said pay scale,

- and to give the same pension/ family pension to pre and post 2006 retirees depending on the years of service;
- c) remove any discrimination between pre and post 2006 retirees;
 - d) direct the respondents to ensure that the applicants are given higher pension/ family pension than the pension given to post 2006 retirees who had worked in the lower pay scales yiz. S-24 and S-29 pay scales.
 - e) direct the respondents to re-fix pension/family pension of members of the applicant Association, work out the arrears of pension/ family pension with effect from 01.01.2006 as a result of this re-fixation and pay the same immediately along with interest, at the rate as decided by the Hon'ble

Tribunal from September 2008, i.e. the time when arrears of pension revision were paid as per new Pay scales;

f) direct the respondents to maintain the equation granted under prayer (a) to (e) above in the subsequent Pay Commissions so that the applicants are not required, in their highly advance age, to knock at the door of this Hon'ble Tribunal again and again; and

g) strike down OM dated 18.11.2009.”

3. These OAs viz. OA 937/2010 and OA 2101/2010 had been disposed of vide order dated 6.03.2012 by the Full Bench of this Tribunal, dismissing both the OAs. The matter was taken to the Hon'ble High Court in Writ Petition (Civil) No. 4572/2012 and vide order dated

19.08.2013, the Writ was disposed of, setting aside the order of the Tribunal dated 6.03.2012. The Hon'ble High Court restored OAs No. 937/2010 and 2101/2010 for fresh adjudication on merits on the claim of the petitioners for full parity. We quote below paragraphs 3 to 8 of the judgment as this would be relevant as we discuss the case further:

“3. As per the petitioners, the originals applications filed by them as also the one filed by the S-29 scale retirees were being heard together till when the S-29 retirees restricted their claim to “modified parity” and gave up their claim “full parity”. As per the petitioners they maintained a claim for full parity. .

4. It is the case of the petitioners that in view of the fact that the retirees of S-

29 scale had given up the claim for full parity the Tribunal specifically restricted them to argue their case on the issue of modified parity, but while deciding the said matter, even decided the issue of full parity,¹ and for which assertion by the petitioners they have drawn our attention to the written submissions filed before the Tribunal by the retirees of S-29 scale. Indeed, we find that the counsels therein had restricted their submission on the issue of modified parity. Yet in spite thereof we find that the Tribunal, in its decision dated November 01, 2011, has decided the issue of full parity; and the grievance urged before us is that said decision has been applied even to the petitioners and the results is that the petitioners have been denied an opportunity to argue their

case for the reason we find that after the judgment was pronounced in the case of S-29 scale retirees, arguments were not heard.

5. It is the case of the petitioners that there can be no disparity in pension on the basis of the date of retirement. Admittedly pre-2006 S-30 scale retirees are receiving not only less pension vis-a-vis post 2006 retirees but in some cases even less than the post 2006 S-24 scale to S- 29 scale retirees.
6. We find that this aspect has not been considered by the Tribunal.
7. We find an issue of parity raised between S-30 scale retirees and S-31 scale retirees and for which we find that in the impugned decision the

Tribunal has only noticed the historical comparison between the two scales which shows that the minimum of both pay scales has always been the same, until the instant impugned action based upon the recommendations of the 6th Central Pay Commission. In the writ petitions, the petitioners have specifically referred to the following additional averments made, all of which have not been noted by the Tribunal:-

“(a) With regard to the above, it is relevant to note that S-29 Officers can be promoted to both S-30 and S-31 scales directly, after rendering three years service in S-29 scale. Thus, S-30 and S-31 are promotional posts for S-29 officers after rendering the same amount of service. .

(b) Further, for S-30 officers to enter S-31 service, nil experience is required in S-30 service.

(c) Appointments to S-30 and S-31 are interchangeable in nature. The factum of their being interchangeable also shows the similar nature of duties etc. being carried out by the employees of S-30 and S-31.

(d) It is submitted that it is for the Government to show what was their reasonable basis or intelligible differentia for giving a higher minimum scale to S-31 employees than that being offered to S-30 employees, when the Government had all along maintained parity at the minimum level in the two scales. The said onus rests on the Respondents which they have completely failed to

discharge. A reference to the judgments of the Hon'ble Supreme Court on this aspect shall be made during the course of hearing. .

(e) It is further relevant to note that both S-30 and S-31 officers require the same length of time i.e. two years service in the respective scales before being promoted to the next higher scale of S-33. This fact also conclusively establishes the similar nature of the two services.”

8. Keeping in view the aforesaid facts, none of which are disputed by learned counsel for the respondents, with consent of learned counsel for the parties we set aside the impugned decision(s) dated March 06, 2012 and simultaneously we restore OA No.937/2010 and OA No.2101/2010

for fresh adjudication on merits by the Tribunal on the claim of the petitioners for full parity. The decision shall be rendered after giving full opportunity of hearing to the petitioners and the decision dated November 01, 2011 passed by the Tribunal in the case of S-29 scale retirees shall not be treated as binding upon it by the Tribunal for the reasons on the subject of full parity the said decision was pronounced notwithstanding said retirees giving up the claim for full parity.”

4. The present matter relates to fixation of pension/family pension in so far as persons who have retired on or before 31.12.2005 and who were working in S-30 scale of pay/ corresponding predecessor

scales of pay prior to 1.01.1996. The applicants are those who worked in and retired from the All India Services including the Indian Administrative Service, the Indian Police Service, the Indian Forest Service as well as the Central Civil Services. The applicants also represent family pensioners, dependents of the deceased persons who were working in S-30 scale of pay or the corresponding predecessor scales of pay and had retired/died while in service from the aforementioned services. It is stated by the applicants that the material functions that were being discharged by the members of the applicants' association before retirement and the level of responsibility have remained substantially the same in the last several decades during which the III, IV, V and VI Pay Commissions have made their recommendations. It is further

stated that the functions that were being discharged by those working in S-31 pay scale have also remained the same over the last several decades. The applicants further stated that at the time of implementation of recommendations of III Pay Commission with effect from 1.01.1973, there was no categorization using the nomenclature S-30 and S-31. The applicants were working in the scale of pay of Rs.3000/- and the next scale was the scale of Rs.3000-100-3500 i.e. the minimum stage of pay of both S-30 and S-31 was the same viz. Rs.3000/-. When the IV Pay Commission recommendations were implemented from 1.01.1986, the minimum of both S-30 and S-31 was again the same i.e. Rs.7300/-. On implementation of recommendations of V Pay Commission from 1.01.1996, the minimum of S-30 (Rs.22400-24500/-) and that of S-31

(Rs.22400-26000) was once again the same i.e. Rs.22400/-.

5. The V Pay Commission also recommended a concept of 'modified parity' for pre-1.01.1996 pensioners vide which pension of all pensioners prior to the cut off date of 1.01.1996 was brought at par with the minimum pension payable to those retiring from a scale corresponding to the scale in which the pre 1.01.1996 pensioners had retired. Those recommendations were implemented from 1.01.1996. As such pension of all pre-1.01.1996 pensioners of scales corresponding to S-30 and S-31, introduced after V Pay Commission, was decided uniformly at Rs.11200/- being 50% of Rs.22400/-.
6. The VI Pay Commission contemplated five Pay Bands viz. 1S and PB-1 to PB-4 introduced to encompass all central

government employees from lowest to the highest barring scales of pay S-33 and S-34 applicable to Secretaries and the Cabinet Secretary and equivalent posts. Pay scales S-28 to S-32 were included in Pay Band 4 for which a running scale of Rs.39200-67000/- was recommended. In effect, the minimum of the scale worked out to Rs.49400/-. However, there was a marginal difference in the grade pay corresponding to the respective scales of pay existing earlier. The grade pay recommended for S-30 was Rs.11000/- while the grade pay recommended for S-31 was Rs.13000/-. The respondent authorities, however, modified the recommendations of the VI CPC with respect of Pay Band 4 and issued orders whereby the scale of Rs.39200-67000 was reduced to Rs.37400-67000 and the grade pay corresponding to S-30 was fixed at

Rs.12000/-. On the other hand, for S-31, the scale was increased to Rs.75500-80000/- without any grade pay. As a result of these changes made by the government, the pension of pre-2006 pensioners of S-30 scale of pay was sought to be fixed with reference to minimum pay of Rs.49400/- while that of pre-2006 pensioners of S-31 scale of pay with reference to minimum pay of Rs.75500/-.

7. Vide order dated 1.09.2008, the government, following the recommendations of the VI Pay Commission, ordered revision of pension of all the pensioners retired after 1.01.2006 as 50% of the pay drawn by them on the date of retirement or 50% of the average pay drawn during immediately previous ten months, whichever is favourable to the pensioners whereas the pensioners who

retired on or before 31.12.2005, their revised pension is determined merely as a factor of the existing pension drawn by them, subject to the same not being less than 50% of the minimum of the pay in the pay band plus grade pay corresponding to the pre-revised pay scale. Para 4.1 and 4.2 of the said OM dated 1.09.2008 are extracted below for ready reference:

“4.1 The pension/ family pension existing pre-2006 pensioners/ family pensioners will be consolidated with effect from 1.01.2006 by adding together:-

- i. The existing pension/ family pension
- ii. Dearness Pension, where applicable

iii. Dearness Relief up to AICPI (IW) average index 536 (Base year 1982=100) i.e. @ 24% of basic pension/ Basic Family Pension plus dearness pension as applicable vide this Department's O.M.No.42/2/2006-P&PW(G) dated 5.04.2006.

iv. Fitment weightage @ 40% of the existing pension/ family pension.

Where the existing pension in (i) above includes the effect of merger or 50% of dearness relief w.e.f. 1.04.2004, the existing pension for the purpose of fitment weightage will be re-calculated after excluding the merged dearness relief of 50% from the pension.

The amount so arrived at will be regarded as consolidated pension/ family ' pension with effect from 1.01.2006.

4.2 The fixation of pension will be subject to the provision that the revised pension, in no case, shall be lower than fifty percent of the minimum of the pay in the Pay Band plus the grade pay corresponding to the pre-revised pay scale from which the pensioner had retired. In the case of HAG + and above scales, this will be fifty percent of the minimum of the revised pay scale."

8. It has been stated that pension of all the applicants has accordingly been fixed at Rs.33500/-, being the minimum of the notional scale of pay Rs.67000-79000/- applicable to the applicants. Likewise

family pension of the spouses of the late pensioners of S-30 scale has been fixed at Rs.20100/- being 60% of the half of Rs.67000/-. the minimum of the scale. The applicants pointed out that resultantly, even though a pensioner, while working in the scale of Rs.22400-24500/- may have worked his way up to Rs.24500/- (maximum of predecessors scale) yet, while determining pension, only Rs.22400/- was being taken into account for working out pension. It is argued that the result of the same is that the service rendered whereby the pensioner had got increase in pay from Rs.22400/- to Rs.24500/- by earning various increments (which increments were earned with corresponding service having been rendered) was being undone. Therefore, the learned counsel for the applicants emphasized that considering the settled law that payment of pension

and other benefits, is not a bounty and service which has been rendered should not be undone, instead of considering the minimum of the pay scale, consideration should be the corresponding revised pay, corresponding to the stage at which the pensioner was in fact working at the time of retirement.

9. Though the government had improved the S-30 pay scale from Rs.37400-67000+12000 Grade Pay to Rs.67000-79000/- as an HAG scale under order dated 16.07.1990, the applicants contend that this order still suffers from the same arbitrariness and lack of rationale and is in no way near the scale Rs.75500-80000 as S-30 and S-31 always had the same minimum pay. As a result of this difference in minimum pension of all pre-1.01.2006 S-30 pensioners, their pension has been

fixed at Rs.33500/- vide OM dated 20.08.2009 whereas those for S-31 pensioners, it has been fixed at Rs.37750/-, thus creating substantial disparity between the two. These two notifications dated 16.07.1990 and 20.08.2009 are being challenged herein to the extent they do not redress the grievance of the applicants. It is stated that S-30 and S-31 officers who retired on 31.12.1995 or earlier were getting exactly the same basic pension viz. Rs.11200/- for a long period from 1.01.1996 to 31.12.2005. In case of retirees of the period 1.01.1996 to 31.12.2005, the gap was only marginal. The S-30 pensioners of latter period got a basic pension between Rs.11200/- and Rs.12250/- while corresponding pension of S-31 retirees was between Rs.11200/- and Rs.13000/- depending on the increments earned and the last pay at the time of

retirement. The applicants have placed the following table to demonstrate the comparison of the two scales S-30 and S-31 over the various Pay Commission periods:

HISTORICAL COMPARISON OF S-30 AND
S-31 SCALES

Scale	S-30	S-31
III CPC	3000 (Fixed)	3000-3500
IV CPC	7300-7600	7300-8000
V CPC	22400- 24500	22400- 26000
VI CPC recommendation	39200- 67000 + 11000 Grade Pay	39200- 67000+ 13000 Grade Pay
VI CPC Implementation	67000- 79000	75500- 80000

(Figures in Rupees)

10. The grievance is also against OM dated 21.07.2009 vide which the following fitment table has been issued:

FITMENT TABLE

Pre-revised Basic Pay	Revised Basic Pay
22,400	67000
22,925	69010
23,450	71080
23,975	73220
24,500	75420

11. The applicants point out that in the chart reproduced above, instead of considering the minimum of the pay i.e. Rs.22400/-, in fact the figure corresponding to the stage at which the concerned pensioner was in fact working at the time of retirement, should be considered for fixation of notional pay and granting pension with

reference to the said notional pay. It is further pointed out that the minimum stage of S-30 scale upto 31.12.2005 was higher than or equal to the maximum stage of all the lower grades at the relevant time. As such even under the modified parity introduced on the basis of the accepted recommendations of the Fifth Pay Commission, pension of all the members of the Applicants' Association was higher than that of all the pensioners who had retired from lower grades after the cut off date. With the implementation of the Government's decision on the recommendations of the Sixth Pay Commission, this has got disturbed and the pension of pre 1.01.2006 pensioners like the members of the Association became less than the post 2006 pensioners of lower grades.

12. The applicants also raised another anomaly. It is stated that while the pension of pre 2006 retirees of S-30 scale of pay has now been fixed at Rs.33500/-, the post 2006 retirees of lower posts corresponding to pre-revised scales of pay of S-24 to S-29 are eligible for much higher pension. The revised Pay Structure of S-24 to S-29 scales of pay consists of Pay Band of Rs.37400-67000 plus Grade Pay of Rs.8700 for scales S-24 and S-25, Rs.8900 for scales S-26 and S-27 and Rs.10000 for scales S-28 and S-29. The pension of these officers at 50% of the maximum pay will be Rs.37850/-, Rs.37950/- and Rs.38500/- respectively. Posts in S-29 scale of pay are feeder posts for S-30 scale of pay. It is stated that it is settled law that pension entitlement of a lower post cannot be higher than that of a higher post. As such, it is claimed that the pension of a S-30

retiree has to be fixed above Rs.38500/- which is what S-29 can get.

13. It is further argued that the span of PB-4, as laid down by the Sixth Pay Commission in para 2.2.18 is 20 years with annual increments being @ 2.5%. With improvement in the rate of annual increments to 3% ordered by the Government vide notification dated 29.8.2008, this span is reduced to 17 years. As per the extant policy of the Government, all officers are eligible to be promoted to S-24 (PB-4) after 13 years of group A service and would therefore reach the maximum of the PB-4 after they put in 30 years of total group 'A' service and draw a monthly basic salary of Rs.75700 (67000+8700) even if they do not get any promotion. Similarly, those in higher grades, S-25 to S-29, too would reach the

maximum of PB-4 i.e. Rs.67000/- in 30 years of service and a total salary of Rs.75700/- to Rs.77000/-, Thus even scale S-24 officer retiring after the cut off date of 1.1.2006 would get a basic pension of Rs.37850/- against Rs.33500/- being paid to all pre-1.1.2006 pensioners of S-30 scale having rendered at least 33 years of service. Those in higher scales viz. S-25 to S-29 would get further higher pension of Rs.37850/- to Rs.38500/-, as narrated hereinabove.

14. The learned counsel for the applicants argued that fixing the pension of the members of the Association at Rs.33500 is, therefore, capricious, irrational and without application of mind, violative of the law laid down by the Hon'ble Supreme Court of India in Union of India Vs. S.P.S. Vains, [(2008) 9 SCC 125]] and that the

action on the part of the Respondents violates Articles 14 and 16 of the Constitution of India.

15. The applicants argue that in the light of the submissions made hereinabove, the pensioners of all pre 1-1-2006 S-30 grade are eligible for a pension of Rs.39500 if they have put in a total service as Group 'A' officers of 33 years and above which may be proportionately reduced if their total service was less than 33 years of service.

16. The applicants' Association had represented to the Government vide letter dated 27.10.2009 seeking the following reliefs from the Government:
 - i) the parity that existed with S-31 for a very long time, be maintained.

- ii) full parity be maintained with post 01.01.2006 retirees of HAG scale, as per the principle laid down by the Hon'ble Supreme Court and
- iii) the pension fixed is not lower than post 01.01.2006 retirees of the post of Joint Secretary and equivalent posts.

17. It is urged that the Government has not sent any reply to the Association but have disposed off some issues referred to in this representation in a letter dealing with various representations vide Office Memorandum dated 18.11.2009. They have rejected all representations stating that the judgment dated 9.9.2008 in CA No.5566 of 2008 (SLP (Civil) No.12357 of 2006) - UOI vs. Maj.Gen. SPS Vains will not apply in the case of pensioners who retired from the civil departments and who before the retirement were governed by the CCS

(Pension) Rules, 1972. The issue raised by the applicants' Association regarding parity with the pre 2006 pensioners of S-31 scale of pay has not been replied to by the Government.

18. The learned counsel for the applicants state that while the recent notifications dated 16.7.2009 and 20.8.2009 partly rectify the illegalities, they are being challenged to the extent mentioned herein i.e. the said notifications do not fully redress the legitimate grievances of the applicants therein. Accordingly, the impugned notifications dated 16.7.2009 and 20.8.2009 are being challenged to the limited extent as described earlier i.e. the extent to which they do not fully redress the legitimate grievances of the Applicants; the impugned OM dated 1.9.2008 is being challenged because of para 4.2 which

grants only 50% of the pay band plus grade pay, and not complete equality; and further prayer that OM dated 21.7.2009 [regarding re-fixation of pay on replacement of pre-revised S-30 pay scale (Rs.22400-24500) by a new HAG scale (Rs.67000-79000)] should be applied for fixation of pension of pre 2006 retirees as well; and strike down OM dated 18.11.2009.

19. The respondents raised a preliminary objection that in OA 655/2010, a Full Bench of this Tribunal, after taking into consideration the judgments of the Hon'ble Apex Court in D.S. Nakara Vs. Union of India, 1983 SCC (L&S) 145 and Union of India and Anr. Vs. SPS Vains (Retd.) and Ors., JT 2008 (10) SC 399 rejected the relief on admissibility of pension/ family pension to the pre-2006 retired officers at

par with post-2006 retired officers and thus the issue stands decided in the light of the reasoning given by the Full Bench. It is also stated that the other prayer of the applicants regarding parity in pay and pension of the retirees of the pre-revised pay scales of S-30 and S-31 categories was also rejected by this Tribunal giving cogent reasons therefore. It is submitted by the respondents that there were number of applicants in four separate OAs before this Tribunal, all decided vide order dated 1.11.2011. In all these OAs, inter alia, the prayer for full parity between pre and post 2006 retirees was made. Therefore, even assuming and not admitting that one set of applicants in one of the OAs namely OA 655/2010, withdrew the plea for full parity, yet in respect of the remaining OAs i.e. OA 3079/2009, OA 306/2010 and OA 507/2010, the petitions were alive and

decided vide order dated 1.11.2011. Therefore, it is argued that the order dated 1.11.2011 remains binding on the Tribunal. It is submitted that vide order dated 19.08.2013, the Hon'ble High Court of Delhi set aside the impugned decision dated 6.03.2012 of this Tribunal and simultaneously restored OA No.937/2010 and OA No.2101/2010 on the claim of the applicants for full parity. It is argued that from the above direction of the Hon'ble High Court, it is clear that the Court had remanded the matter back regarding the claim of the applicants for full parity only and not on any other prayer made in the OA No.937/2010 and OA No.2101/2010. Therefore, this Tribunal is not required to re-adjudicate the claim of the applicants for higher pension than the pension given to post 2006 retirees who had worked in the lower pay scales viz. S-24 to S-29 and

also the claim for pension based on notional pay scale starting at Rs.75500/-, applicable to S-31.

20. The above preliminary objection was objected to by the learned counsel for the applicants who stated that the Hon'ble High Court in para 7 of its judgment had mentioned that the petitioners have specifically referred to the following additional averments made, all of which have not been noted by the Tribunal:-

“(a) With regard to the above, it is relevant to note that S-29 Officers can be promoted to both S-30 and S-31 scales directly, after rendering three years service in S-29 scale. Thus, S-30 and S-31 are promotional posts for S-29 officers after rendering the same amount of service.

- (b) Further, for S-30 officers to enter S-31 service, nil experience is required in S-30 service.
- (c) Appointments to S-30 and S-31 are interchangeable in nature. The factum of their being interchangeable also shows the similar nature of duties etc. being carried out by the employees of S-30 and S-31.
- (d) It is submitted that it is for the Government to show what was their reasonable basis or intelligible differentia for giving a higher minimum scale to S-31 employees than that being offered to S-30 employees, when the Government had all along maintained parity at the minimum level in the two scales. The said onus rests on the Respondents which they have completely failed to

discharge. A reference to the judgments of the Hon'ble Supreme Court on this aspect shall be made during the course of hearing.

- (e) It is further relevant to note that both S-30 and S-31 officers require the same length of time i.e. two years service in the respective scales before being promoted to the next higher scale of S-33. This fact also conclusively establishes the similar nature of the two services."

21. In para 8, the Hon'ble High Court has noted that "keeping in view the aforesaid facts, none of which are disputed by learned counsel for the respondents". It is, therefore, argued that the question of claim for pension based on notional pay scale starting at Rs.75500/- applicable to S-31 was very much an issue and,

therefore, that has to be adjudicated by this Tribunal. It was further argued that in para 8 of its judgment, the Hon'ble High Court had given a specific direction that the decision dated 01.11.2011 passed by the Tribunal in the case of S-29 scale retirees shall not be treated as binding upon it by the Tribunal for the reasons on the subject of full parity, the said decision was pronounced notwithstanding said retirees giving up the claim for full parity.

22. We have heard arguments of both sides on the preliminary objection and are inclined to agree with the learned counsel for the applicants that we are to hear the applicants afresh on the issue of full parity without getting influenced by the decision dated 01.11.2011 in the case of S-29 scale. Moreover the issue of differential treatment between S-30 and S-31 scale employees is

still open. We, therefore, now take up the issues on merit.

23. The respondents first referred to para 4.1 and para 4.2 of the OM dated 01.09.2008. It is stated that revised pension of pre-2006 retirees who retired at the minimum and at the maximum of the pre-revised S-30 pay scale is worked out in accordance with para 4.1. According to this, the pension works out to Rs.25312/- and Rs.27685/- respectively. However, in terms of para 4.2 of the OM dated 1.09.2008 it cannot be less than minimum pension of Rs.33500/- p.m. Therefore, the revised pension of all pre-2006 S-30 retirees is Rs.33500/- which is much higher than the pension worked out under para 4.1 of OM dated 1.09.2008 and the applicants have no ground to complain.

24. One of the arguments raised by the applicants was that the revised pension of a pre-2006 S-30 retiree has to be necessarily more than a post-2006 retiree in S-24 to S-29 scale and, therefore, the revised pay corresponding to the pay at which the concerned pensioner had retired may be considered, instead of considering the minimum of the said pay scale and pre and post 2006 retirees may be given the same pension/family pension and to remove any discrimination between pre and post 2006 retirees. The respondents reply to this is that the applicants have made this claim based on the judgment of the Hon'ble Supreme Court in Civil Appeal No. 5566/2008 - UOI and Another Vs. SPS Vains and others, which is not applicable to the case of applicants. According to the respondents, the judgment in SPS Vains (supra) was delivered in the backdrop of

the peculiar pay structure and the pay of the Armed Forces personnel.

25. It is argued by the respondents that in the Armed Forces, a higher rank officer always drew more pay than a lower rank officer. Also, the pension of the Armed Forces personnel is governed by separate set of rules and instructions which are quite different from those applicable in the case of civilian employees and officers. This special feature of pay and pension in the Armed Forces got disturbed by implementation of the recommendations of the Fifth Central Pay Commission whereby the highest pay of the rank of Brigadier became more than the lowest pay of the rank of Major General. Hon'ble Supreme Court noted this unique feature of the pay and pension structure of the Armed Forces by making the following observations:

“5. The case which has been made out in the High Court in the writ petition filed by the respondent herein is that prior to revision of the pay scales from 1.1.1996 the running pay band from Lieutenant to Brigadier, irrespective of promotion, introduced on the basis of the Fourth Pay Commission's recommendations, was Rs.2300-100-3900-EB- 150-4500-EB-5100. The rank pay that was fixed was Rs.200/-, 600/-, 800/-, 1000/- and 1200/- for the ranks of Captain, Major General, Lieutenant Colonel, Colonel and Brigadier, respectively. While a Major General was given a starting salary of Rs.6700/- on the basis of the recommendations of the Fourth Pay Commission, a Brigadier could draw Rs.5,100/- and additional rank pay of Rs.1200/- making a total of Rs.6300/-

Consequently, a Major General always drew higher pay than a Brigadier and the pension payable to officers on the basis of the recommendations of the Fourth Pay Commission was calculated on the basis of salary drawn during the last 10 months prior to retirement. Even on such basis, a Major General always drew more pension and family pension than a Brigadier. It has to be kept in mind that the rank of Brigadier is a feeder post for the promotional rank of Major General.

6. The anomaly arose with the acceptance by the Government of the recommendations of the Fifth Pay Commission which has created a situation whereby Brigadiers began drawing more pay than Major

Generals and were, therefore, receiving higher pension and family pension than Major Generals. In view of the recommendations of the Fifth Pay Commission, a Brigadier was given a pay scale of Rs.15350-450-17600 together with rank pay of Rs.2,400/- whereas a Major General was given a pay scale of Rs.18400-500-22400. In other words, the maximum pay in the pay scale of Brigadier is 17,600/- and the minimum pay in the pay scale of Major General is Rs.18,400/-. Inasmuch as, no rank pay was provided for beyond the rank of Brigadier, the minimum pay provided for a Major General became less than that of a Brigadier who may have reached the maximum point in his scale. Consequently, on retirement,

the pension of a Brigadier became more than that of a Major General, since rank pay is also taken into consideration for the purpose of calculating pension and family pension. The pension of a Major General thus became Rs.9,200/-, while that of a Brigadier was Rs.9,550/-.

7. It is this anomaly, when pointed out, which prompted the Government to step up the pension of Major Generals who had retired prior to 1.1.1996, from Rs.9,200/- to Rs.9,550/- giving them the same pension as was given to Brigadiers. Before the High Court it was urged on behalf of the writ petitioners, who at the time of their retirement had held the rank of Major General or Air Vice Marshal, that

while the writ petitioners and others similarly placed officers who had retired prior to 1.1.1996 were given the same pension as that of a Brigadier, those officers of similar rank who had retired after 1.1.1996 were given pension according to clause 12(c) of Special Army Instructions 2/S/1998, as a result whereof they were getting much higher pension and family pension than the writ petitioners, despite being of the same rank. It was pointed out that by virtue of the aforesaid Special Instruction the initial pay of an officer promoted to the rank of Major General would be fixed at the stage next above the pay notionally arrived at by increasing his pay, including rank pay of Brigadier, by one increment in the revised scale at the relevant stage. It

is this classification within a class which led to the filing of the writ petition before the High Court. Before the High Court it was urged further that such differentiation between officers holding the same rank on the date of retirement was wholly erroneous and violative of the provisions of Article 14 of the Constitution.”

In fact, we note that the Union of India accepted before the Apex Court that Major Generals, who hold the higher rank, were entitled to higher pay and pensionary benefits than those enjoyed by Brigadiers. This is evident from the following para in the aforesaid judgement:

“18. It was also the respondents' case that though there was no dispute that Major Generals were entitled to higher

pensionary benefits than that enjoyed by Brigadiers, the appellant erroneously insisted that the cut-off date had to be fixed in view of the limited financial resources available to cover the additional expenses to be incurred on account of revision of pay scales."

It was argued by the respondents that unlike the Army, in the civil side, it is not uncommon to have overlapping scales for various grades in the hierarchy. In fact, it was asserted that such overlapping of pay scales always existed on the civil side as would be clear from the following table:

Grade		5th CPC pay scale	6th CPC pay band + grade pay
S-15	2200-	8000-	15600-

(Junior Time scale)	4000	13500	39100+GP 5400
S-19 (Under Secretary level)	3000- 4500	10000- 15200	15600- 39100+ GP 6600
S-21 (Deputy Secretary level)	3700- 500	12000- 16500	15600- 39100+GP 7600
S-24 (Director level)	4500- 5700	14300- 18300	37400- 6700 + GP 8700
S-29 (SAG/Joint Secy, level)	5900- 6700	18400- 22400	37400- 67000 + GP 10000
S-30 (HAG / Addl. Secty level)	7300- 7600	22400- 24500	67000- 79000
S-31 (HAG + level)	7300- 8000	22400- 26000	75500- 80000
S-32 (HAG + level)	7600- 8000	24050- 26000	75500- 80000
S-33 (Secretary level)	8000	26000	80000 (Fixed)

26. Unlike in the Armed Forces, in view of the above pay structure, there is always a possibility of a lower level officer in one Department/organisation in the civil side drawing higher pay than a higher level officer in the same or some other Department/organisation. It is argued that the pension in the civil side is always determined on the basis of the emoluments being drawn at the time of retirement and not on the basis of the rank. In such a situation, it is also possible that an officer drawing higher pay in a lower pay scale also draws higher pension than an officer drawing less pay in a higher pay scale even during the same Pay Commission period. For example, it was pointed out that during the 5th Pay Commission, a Deputy Secretary level officer retiring on a pay of more than Rs. 14300/- in the pay scale of Rs. 12000-16500 would get more pension

than a Director level officer retiring on a pay of Rs. 14300/- in the pay scale of Rs. 14300-18300/-. It is emphasized that when there is no provision in the rules for ensuring a higher minimum pay for a higher level officer, the possibility of a retired officer getting less pension than a person retiring from a lower grade cannot be ruled out.

27. It is further argued by the respondents that in the Sixth Pay Commission pay structure, the system of Pay Band and Grade Pay has been introduced. In this system, a higher level officer gets a higher grade pay but he may be getting a lower pay in the Pay Band in comparison to a lower level officer. This may again lead to a higher level officer getting less basic pay and consequently less pension in comparison to a lower level officer.

28. The respondents also point out that there is no provision in the CCS (Pension) Rules 1972 that the pension of a pensioner who retired from a higher pay scale can not be less than the pension of a person who retired from a lower pay scale. The pension of a retiring Government servant is determined on the basis of his emoluments and the qualifying service at the time of his retirement. In case, a Government servant is drawing higher emoluments at the time of retirement, he could be entitled to a higher pension as compared to a Government servant in a higher post but with lower emoluments. There is no rule on the civil side that pension of a person retired from lower grade can not be more than the pension a person retired from a higher grade, either before 2006 or after 2006. The pension in both cases is fixed based on the emoluments/average

emoluments (under Rule 33 and 34 of CCS Pension Rules) and are to be revised in accordance with the orders issued on the recommendations of 6th Central Pay Commission.

29. The learned counsel thus argued that in view of the pay structure and the pension fixation rules on the Civil side, which are distinct from those applicable in the Armed Forces, the ratio of the Supreme Court judgement in the SPS Vains is not applicable in the case of civilian pensioners. It is stated that it was in this context that the Office Memorandum No. 38/37/08-P&PW(A) dated 18.11.2009 was issued clarifying that the judgement in SPS Vains case would not apply in the case of pensioners who, before, their retirement, were governed by the CCS(Pension) Rules, 1972.

30. The respondents asserted that in the judgment dated 9.9.2008 in SPS Vains case, Hon'ble Supreme Court relied upon the earlier judgement of the Constitution Bench of the Apex Court in D.S. Nakara's case and in D.S. Nakara's case, the Apex Court observed that the pensioners who retire with the same rank need not be given identical pension, where their average emoluments at the time of their retirement were different in view of the difference in pay or in view of different pay scales being in force. The relevant para from the judgement is reproduced below:

“In this context the last submission of the learned Attorney General was that as the pension is always correlated to the date of 206 retirement, the Court cannot change the date of retirement, and impose fresh commutation

benefit. We are doing nothing of this kind. The apprehension is wholly unfounded. The date of retirement of each employee remains as it is. The average emoluments have to be worked out keeping in view the emoluments drawn by him before retirement but in accordance with the principles of the liberalised pension scheme. The two features which make the liberalised pension scheme more attractive is the redefining of average emoluments in Rule 34, and introduction of slab system simultaneously raising the ceiling. Within these parameters, the pension will have to be recomputed with effect from the date from which the liberalised pension scheme came into force i.e. March 31, 1979. There is no question of fresh commutation of

pension of the pensioners who retired prior to 31st March, 1979 and have already availed of the benefit of commutation. It is not open to them to get that benefit at this late date because commutation has to be availed of within specified time limit from the date of actual retirement. May be some marginal retirees may earn the benefit. That is inevitable. To say that by our approach we are restructuring the liberalised pension scheme, is to ignore the constitutional mandate. Similarly, the court is not conferring benefits by this approach, the court only removes the illegitimate classification and after its removal the law takes its own course.

31. Hon'ble Supreme Court, in its order dated 10.10.2006 in Transfer Case (Civil) No. 72

of 2004 (Col B.J. Akkara vs The Government of India & Ors) summarised the principles relating to pension and made the following observation in regard to the question of difference of pension on account of difference in emoluments at the time of retirement :

20. The principles relating to pension relevant to the issue are well settled.

They are :

(a) xxxxxxxxxxxx

b) But all retirees retiring with a particular rank do not form a single class for all purposes. Where the reckonable emoluments as on the date of retirement (for the purpose of computation of pension) are different in respect of two groups of pensioners, who retired with

the same rank, the group getting lesser pension cannot contend that their pension should be identical with or equal to the pension received by the group whose reckonable emolument was higher. In other words, pensioners who retire with the same rank need not be given identical pension, where their average reckonable emoluments at the time of their retirement were different, in view of the difference in pay, or in view of different pay scales being in force.

It is argued by the respondents that the above position was fully appreciated by the Full Bench of this Hon'ble Tribunal in its order dated 1.11.2011 in OA No. 655/2010

and other connected matters. The observations/findings of this Hon'ble Tribunal in this regard are reproduced below:

“10. We may now consider the claim made by the applicants based upon the decision of the Apex Court in the case of S.P.S. Vains (supra). As already stated above, the Government of India has issued OM dated 01.09.2008 in respect of pre-2006 pensioners/family pensioners pursuant to acceptance of recommendations made by the VI CPC. Para 2.1 of this OM stipulates that these orders shall apply to all pensioners/family pensioners who were drawing pension/family pension on 1.1.2006 under the Central Civil Services (Pension) Rules, 1972. CCS (Extraordinary Pension) Rules and the

corresponding rules applicable to Railway pensioners and pensioners of All India Services, including officers of the Indian Civil Service retired from service on or after 1.1.1973. Para 2.2 stipulates that separate orders will be issued by the Ministry of Defence in regard to Armed Forces pensioners/ family pensioners. Thus, reading of this OM clearly stipulates that the OM dated 1.9.2008 has been made applicable to the employees of the Central Government who are granted pension under CCS (Pension) Rules, 1972. Admittedly, the Armed Forces pensioners are not governed by the family pension Rules, 1972 but they are governed by different set of Rules. It may be stated here that in terms of the Pension Rules, 1972 the pension in the case of existing pensioners and

future pensioners have to be computed by applying the rule of average emoluments as set out in Rule 34, whereas in the case of the defence pensioners, they are regulated in terms of the Special Army instructions issued in that regard based on the concept of one rank one pension, which is not applicable in respect of the employees serving in the Central Government. That apart the Government of India has also issued instructions dated 18.11.2009 based upon the judgment of the Apex Court in the case of S.P.S. Vains (supra) thereby clarifying that the judgment of the Apex Court in the case of S.P.S. Vains (supra) will not apply in the case of petitioners who retired from the civil departments and who, before their retirement, were governed by the

CCS (Pension) Rules, 1972. That apart, in the case of S.P.S. Vains (supra) the Court was dealing with entirely a different issue. The issue involved in the said case was whether there could be a disparity in payment of pension to officer of the same rank, who had retired prior to the introduction of the revised pay scale, with those who retired thereafter. It was further noticed that an anomaly has arisen with the acceptance of the recommendations of the V CPC, which has created a situation whereby Brigadiers began drawing more pay than Major Generals and were, therefore, receiving higher pension and family pension than Major Generals. It was in this context that the judgment was rendered. In order to remove that anomaly Government

stepped up pension of Major Generals who had retired prior to 1.1.1996, giving them pension as was given to the Brigadiers. Before the High Court it was urged on behalf of the writ petitioners that while the writ petitioners and the other similarly placed officers who had retired while holding the rank of Major Generals prior to 1.1.1996 were given the same pension as that of Brigadier. However, in the case of Major Generals who retired after 1.1.1996 their pay was initially fixed according to clause 12 (c) of Special Army instructions 2/S/1998 which enabled them to draw higher pension than those retired before 1.1.1996 despite holding the same rank. It was in this context that the Writ Petition was allowed by the High Court, directing

the Government to fix minimum pay scale of the Major General above that of the Brigadier and grant pay above that of a Brigadier as has been done in the case of post 1.1.1996 retirees and consequently fix pension and family pension accordingly. Thus, according to us applicants cannot take any assistance from this judgment, which was rendered in the different facts and circumstances of the case and relates to the Army personnel and based on the premise of one rank one pension.

11. Thus, we agree with the reasoning given by the Bombay and Patna Benches of the Tribunal as regards fixation of pension of pre-2006 retirees at par with post-2006 retirees, based on the decisions of the

Apex Court in D.S. Nakara and S.P.S. Vains (supra).”

It is further argued that while dismissing the prayer for complete parity between pre and post 1.1.2006 pensioners, this Hon'ble Tribunal also made the following observations in its Order dated 1.11.2011 in OA No. 655/2010:

“4. We may first examine the challenge of the applicants made on the basis of the judgment of the Apex Court in the case of D.S. Nakara (supra). It is not disputed that the Central Government employees on retirement from service are entitled to receive pension under the Central Civil Services (Pension) Rules, 1972. In D.S. Nakaras case (supra) there was no dispute regarding implementation of the liberalized scheme from a cut off date. Rather the

Apex Court in the said case in para-47 has categorically held that undoubtedly when an upward revision is introduced a date from which it becomes effective has to be provided. The challenge was made only to that part of the scheme by which the benefit of Liberalized Pension Formula was made applicable to government servants who were in service on March 31, 1979 and retired from service on or after that date. What was the Liberalized Pension Formula has been mentioned in para-37 of the judgment. As can be seen from this para, under the earlier pension scheme the pension was related to average emoluments during 36 months just preceding retirement. On May, 25, 1979 the Government of India, Ministry of Finance issued OM

No.F.19(3)EB-79 whereby the formula for commutation of pension was liberalized but it was made applicable to government servants who were in service on 31.03.1979 and retired from service on or after the specified date. The liberalized scheme introduced a slab system for commutation of pension, raised pension ceiling and provided for average emoluments with reference to the last 10 months service. Consequently, the pensioners who retired prior to the specified date had to earn pension on the average 36 months salary just preceding the date of retirement. Thus, they suffered triple jeopardy viz. lower average emoluments, absence of slab system and lower ceiling. It was in this context that the Apex Court held that

pensioners form a class as a whole and cannot be micro-classified by arbitrary, manipulated and unreasonable eligibility criteria for the purpose of grant of revised pension. The Apex Court held that the words 'who were in service on or after' are words of limitation introducing the mischief and are vulnerable as denying equality and this part of the sentence was declared as unconstitutional and struck down. It was held that liberalized pension scheme will become operative to all pensioners governed by 1979 rules, irrespective of date of retirement. At this stage it will be useful to quote relevant portions of paras 47 to 49 of the judgment in D.S. Nakara's case (supra), which thus read:

47. Undoubtedly when an upward revision is introduced, a date from which it becomes effective has to be provided. It is the event of retirement subsequent to the specified date which introduces discrimination in one otherwise homogeneous class of pensioners. This arbitrary selection of the happening of event subsequent to specified date denies equality of treatment of persons belonging to the same class, some preferred and some omitted. Is this eligibility qualification severable?

48. It was very seriously contended, remove the event correlated to date and examine whether the scheme is workable. We find no difficulty in implementing the

scheme omitting the event happening after the specified date retaining the more humane formula for computation by applying the rule of average emoluments as set out in Rule 34 and introducing the slab system and the amount worked out within the floor and the ceiling.

49. But we make it abundantly clear that arrears are not required to be made because to that extent the scheme is prospective. All pensioners wherever they retired would be covered by the liberalised pension scheme, because the scheme is a scheme for payment of pension to a pensioner governed by 1972 Rules. The date of retirement is

irrelevant. But the revised scheme would be operative from the date mentioned in the scheme and would bring under its umbrella all existing pensioners and those who retired subsequent to that date. In case of pensioners, who retired prior to the specified date, their pension would be computed afresh and would be payable in future commencing from the specified date. No arrears would be payable. And that would take care of the grievance of retrospectivity. In our opinion, it would make a marginal difference in the case of past pensioners because the emoluments are not revised (Emphasis added)

5. Thus the Apex Court in the case of D.S. Nakara (supra) has not held that the cut off date when an upward revision is introduced cannot be prescribed and is arbitrary. At this stage it may also be useful to notice the decision of the Constitution Bench of the Apex Court in the case of Indian Ex-Servicemen League and others v. Union of India, (1991) 2 SCC 104, whereby the Apex Court explained the ratio laid down in the case of D.S. Nakara (supra) and has also relied upon its earlier constitution Bench decision in the case of Krishena Kumar v. Union of India, (1990) 4 SCC 207 and held that the Court's decision in D.S. Nakara (supra) has to be read as one of limited application and its ambit cannot be enlarged to cover all claims made by the pension

retirees or a demand for an identical amount of pension to every retiree from the same rank irrespective of the date of retirement, even though the reckonable emoluments for the purpose of computation of their pension be different.

6. Further the Apex Court in the case of Govt. of Andhra Pradesh and others v. N. Subbarayudu and others, (2008) 14 SCC 702 has held that even if no reason is forth-coming for fixation of particular date it should not be interfered with by the Court unless the cut off date leads to some blatantly capricious or outrageous result. At this stage, it will be useful to quote paras 5-9 of the judgment, which read thus:

“5. In a catena of decisions of this Court it has been held that the cut off date is fixed by the executive authority keeping in view the economic conditions, financial constraints and many other administrative and other attending circumstances. This Court is also of the view that fixing cut off dates is within the domain of the executive authority and the Court should not normally interfere with the fixation of cut off date by the executive authority unless such order appears to be on the face of it blatantly discriminatory and arbitrary. (See State of Punjab & Ors. Vs. Amar Nath Goyal (2005) 6 SCC 754).

6. No doubt in *D.S. Nakara & Ors. vs. Union of India* 1983(1) SCC 305 this Court had struck down the cut off date in connection with the demand of pension. However, in subsequent decisions this Court has considerably watered down the rigid view taken in Nakara's Case (supra), as observed in para 29 of the decision of this Court in *State of Punjab & Ors. vs. Amar Nath Goyal*.
7. There may be various considerations in the mind of the executive authorities due to which a particular cut off date has been fixed. These considerations can be financial, administrative or other

considerations. The Court must exercise judicial restraint and must ordinarily leave it to the executive authorities to fix the cut off date. The Government must be left with some leeway and free play at the joints in this connection.

8. In fact several decisions of this Court have gone to the extent of saying that the choice of a cut off date cannot be dubbed as arbitrary even if no particular reason is given for the same in the counter affidavit filed by the Government, (unless it is shown to be totally capricious or whimsical) vide *State of Bihar vs. Ramjee Prasad* 1990(3) SCC 368, *Union of Indian & Anr. vs. Sudhir*

Kumar Jaiswal 1994(4) SCC 212 (vide para 5), Ramrao & Ors. vs. All India Backward Class Bank Employees Welfare Association & Ors. 2004 (2) SCC 76 vide para 31), University Grants Commission vs. Sadhana Chaudhary & Ors. 1996(10) SCC 536, etc. It follows, therefore, that even if no reason has been given in the counter affidavit of the Government or the executive authority as to why a particular cut off date has been chosen, the Court must still not declare that date to be arbitrary and violative of Article 14 unless the said cut off date leads to some blatantly capricious or outrageous result.

9. As has been held by this Court in Divisional Manager, Aravali Golf Club & Anr. vs. Chander Hass & Anr. 2008(3) 3 JT 221 and in Government of Andhra Pradesh & Ors. vs. Smt. P. Laxmi Devi 2008(2) 8 JT 639 the Court must maintain judicial restraint in matters relating to the legislative or executive domain.”
7. Yet in another decision in the case of Union of India v. S.R. Dhingra and others, (2008) 2 SCC 229 the Apex Court relying upon its earlier decision in para-25 has made the following observations:
- “25. It is well settled that when two sets of employees of the same rank retire at different points of time, one set cannot claim the

benefit extended to the other set on the ground that they are similarly situated. Though they retired with the same rank, they are not of the same class or homogeneous group. Hence Article 14 has no application. The employer can validly fix a cut-off date for introducing any new pension/retirement scheme or for discontinuance of any existing scheme. What is discriminatory is introduction of a benefit retrospectively (or prospectively) fixing a cut-off date arbitrarily thereby dividing a single homogenous class of pensioners into two groups and subjecting them to different treatment (vide Col B.J. Akkara (Retd) vs. Govt. of India, (2006) 11 SCC 709, D.S.

Nakara vs. Union of India (1983)
1 SCC 305, Krishna Kumar vs.
Union of India (1990) 4 SCC 207,
Indian Ex-Services League vs.
Union of India (1991) 2 SCC 104,
V. Kasturi vs. Managing Director,
State Bank of India (1998) 8 SCC
30 and Union of India vs. Dr.
Vijayapurapu Subbayamma
(2000) 7 SCC 662).”

8. If the matter is seen in the light of the law laid down by the Apex Court, as noticed above, it cannot be said that fixation of cut off date of 1.1.2006 for the purpose of extending retiral benefits is arbitrary and it is permissible for the Government to fix a cut off date for introducing any new pension/retirement scheme or for discontinuing of any existing scheme.

Thus, the challenge made by the applicants based upon the judgment in D.S. Nakara (supra) that pre-2006 retirees should be extended the same pensionary benefits as that of post-2006 retirees cannot be accepted.

9. Yet for another reason, pre-1.1.2006 and post-2006 retirees cannot be extended the same pensionary benefits inasmuch as the respondents on the basis of the recommendations of the VI CPC have issued two different Schemes for pre-2006 and post-2006 retirees. As regards, post-2006 retirees respondents have issued OM dated 2.9.2008 as to how the pension has to be computed. As can be seen from this scheme, emoluments have to be computed on the basis of the revised pay structure

and further as can be seen from paras 5.2 and 5.3 of the said OM "qualifying service" for the purpose of pension has been reckoned as 20 years as against 33 years, which was prevalent in respect of the employees who retired before 1.1.2006 and also that emoluments for the purpose of pensionary benefits have to be determined on the basis of 10 months average emoluments or emoluments last drawn by the employee before his retirement, whichever is more beneficial. Applicants have not challenged the validity of the OM dated 2.9.2008. As such, on these grounds pre-2006 retirees cannot claim benefit at par with post-2006 retirees, who are governed by the separate set of Scheme."

The learned counsel for the respondents argue that the above findings/observations of the Tribunal remain incontrovertible. The above observations of this Hon'ble Tribunal in its Order dated 1.11.2011 in OA No. 655/2010, therefore, hold good in the case of present OAs. Therefore, there is no force in the prayer of the Applicants seeking parity in pension with the post 1.1.2006 retirees.

32. The respondents have also relied upon the following judgments in support of their contentions:

(1). Union of India Vs. P.N.Menon, JT 1994 (3) SC 26, wherein the Court has held as follows:-

“As such any revised scheme in respect of post-retirement benefits, if implemented with a cut off date,

which can be held to be reasonable and rational in the light of Article 14 of the Constitution, need not be held to be invalid. It shall not amount to 'picking out a date from the hat', as was said by this Court in the case of D.R. Nim v. Union of India, AIR 1967 SC 1301, in connection with fixation of seniority. Whenever a revision takes place, a cut off date becomes imperative, because the benefit has to be allowed within the financial resources available with the Government."

- 2) State of Punjab and Others Vs. Amar Nath Goyal and Others, 2005 SCC (L&S) 910, particularly para 29 and 30 of the judgment which reads thus:

"29. D.S. Nakara which is the mainstay of the case of the

employees, arose under special circumstances, quite different from the present case. It was a case of revision of pensionary benefits and classifications of pensioners into two groups by drawing a cut-off line and granting the revised pensionary benefits to employees retiring on or after the cut-off date. The criterion made applicable was "being in service and retiring subsequent to the specified date". This Court held that for being eligible for liberalised pension scheme, application of such a criterion is violative of Article 14 of the Constitution, as it was both arbitrary and discriminatory in nature. The reason given by the Court was that the employees

who retired prior to a specified date, and those who retired thereafter formed one class of pensioners. The attempt to classify them into separate classes/ groups for the purpose of pensionary benefits was not founded on any intelligible differentia, which had a rational nexus with the object sought to be achieved. However, it must be noted that even in cases of pension, subsequent judgments of this Court have considerably watered down the rigid view taken in D.S. Nakara as we shall see later in T. N. Electricity Board v. R. Veerasamy ("Veerasamy"). In any event, this is not a case of a continuing benefit like pension; it is a one-time benefit like gratuity.

30. In *Union of India v. P.N. Menon*, while implementing the recommendations of the Third Pay Commission with regard to dearness pay linked to average index level 272, which was to be counted as emoluments for pension and gratuity under Central Civil Services (Pension) Rules, 1972, the Central Government had fixed a certain cut-off date and directed that only officers retiring on or after the specified date were entitled to the benefits of the dearness pay being counted for the purpose of retirement benefits. This was challenged as arbitrary and violative of Article 14 of the

Constitution. This Court turned down the challenge and observed:

"Not only in matters of revising the pensionary benefits, but even in respect of revision of scales of pay, a cut-off date on some rational or reasonable basis, has to be fixed for extending the benefits. This can be illustrated. The Government decides to revise the pay scale of its employees and fixes the 1st day of January of the next year for implementing the same or the 1st day of January of the last year. In either case, a big section of its employees are bound to miss the said revision of the scale of pay, having superannuated before that date. An employee, who has

retired on 31st December of the year in question, will miss that pay scale only by a day, which may affect his pensionary benefits throughout his life. No scheme can be held to be foolproof, so as to cover and keep in view all persons who were at one time in active service. As such the concern of the court should only be, while examining any such grievance, to see, as to whether a particular date for extending a particular benefit or scheme, has been fixed, on objective and rational considerations."

- (3) Union of India Vs. S.R. Dhingra and others, (2008) 2 SCC 229, para 25 whereof reads thus:

“25. It is well settled that when two sets of employees of the same rank retire at different points of time, one set cannot claim the benefit extended to the other set on the ground that they are similarly situated. Though they retired with the same rank, they are not of the same class or homogeneous group. Hence Article 14 has no application. The employer can validly fix a cut-off date for introducing any new pension/retirement scheme or for discontinuance of any existing scheme. What is discriminatory is introduction of a benefit retrospectively (or prospectively) fixing a cut-off date arbitrarily thereby dividing a single homogenous class of pensioners into two groups and

subjecting them to different treatment (vide Col B.J. Akkara (Retd) vs. Govt. of India, (2006) 11 SCC 709, D.S. Nakara vs. Union of India (1983) 1 SCC 305, Krishna Kumar vs. Union of India (1990) 4 SCC 207, Indian Ex-Services League vs. Union of India (1991) 2 SCC 104, V. Kasturi vs. Managing Director, State Bank of India (1998) 8 SCC 30 and Union of India vs. Dr. Vijayapurapu Subbayamma (2000) 7 SCC 662).”

- (4) Government of Andhra Pradesh and ors. Vs. N. Subbarayudu and ors., 2008 (4) SLR 136, para 5 and 7 whereof read as follows:

“5. In a catena of decisions of this Court it has been held that the cut off date is fixed by the executive authority keeping in

view the economic conditions, financial constraints and many other administrative and other attending circumstances. This Court is also of the view that fixing cut off dates is within the domain of the executive authority and the Court should not normally interfere with the fixation of cut off date by the executive authority unless such order appears to be on the face of it blatantly discriminatory and arbitrary (see State of Punjab & Ors. v. Amar Nath Goyal & Ors., (2005) 6 SCC 754 :[2006 (1) SLR 145 (SC)]).

xxxx xxxx xxxx xxxx

7. There may be various considerations in the mind of the executive authorities due to

which at particular cut off date has been fixed. These considerations can be financial, administrative or other considerations. The Court must exercise judicial restraint and must ordinarily leave it to the executive authorities to fix the cut off date. The Government must be left with some leeway and free play at the joints in this connection. □ (5) M.M.P. Sinha Vs. UOI & ors., O.A. 284/2009 decided by the Patna Bench of the Central Administrative Tribunal.

- (6) Dr. K.R. Munim Vs. Union of India, O.A. 780/2009 decided by the Mumbai Bench of the Central Administrative Tribunal.

33. The applicants relied upon the following judgment:

- (1) Union of India and Another Vs. SPS Vains (Retd) and Others, (2008) 9 SCC 125, in which ratio that was decided is quoted below, as contained in para 26 and 27 of the judgment of the Hon'ble Court:

“26. The said decision of the Central Government does not address the problem of a disparity having created within the same class so that two officers both retiring as Major Generals, one prior to 1.1.1996 and the other after 1.1.1996, would get two different amounts of pension. While the officers who retired prior to 1.1.1996 would now get the same

pension as payable to a Brigadier on account of the stepping up of pension in keeping with the Fundamental Rules, the other set of Major Generals who retired after 1.1.1996 will get a higher amount of pension since they would be entitled to the benefit of the revision of pay scales after 1.1.1996.

27. In our view, it would be arbitrary to allow such a situation to continue since the same also offends the provisions of Article 14 of the Constitution.”

34. The learned counsel for the applicants argued that in SPS Vains (supra), the Hon'ble Supreme Court had clearly laid down the ratio that there cannot be disparity in determination of pension

between pre 1.01.1996 and post 1.01.1996 retirees who retired from defence services as Major General or equivalent posts. While the facts of the cited case relate to disparity between the posts of Major General and Brigadier, the ratio is equally applicable to all cases including the cases of S-30 pensioners.

35. The learned counsel for the applicants also cited the order of the Chandigarh Bench of the Armed Forces Tribunal in OA No. 522/2010, Sqn. Ldr. SS Matharu & Ors Vs. Union of India and Others, which relied on the Apex Court decision in SPS Vains (supra). Our attention was also drawn to the judgment of the Hon'ble Supreme Court in Bank of India and Another Vs. K. Mohandas and Others, 2009 (5) SCC 313, specifically to para 54, 55, 56 and 59 to emphasize the issue that "what is of the

essence in a decision is its ratio and not every observation found therein”.

36. The learned counsel for the applicants stated that in case the Tribunal is persuaded to believe that the ratio in SPS Vains (supra) and D.S. Nakara (supra) does not apply to this particular case, then the Tribunal may consider that fact that there was historical parity between the minimum of S-30 and S-31 scales and these scales were interchangeable as S-29 was feeder grade both for S-30 and S-31. As indicated in the DoP&T OM dated 25.05.1998, the fixed qualifying service is 'nil' between S-30 and S-31. Moreover promotion to S-33 is both from S-31 and S-32 for which the qualifying service is two years. Therefore, no distinction can be made between S-30 and S-31 scales and on that ground the minimum pension both for S-30 and S-31

should be Rs.37750/- for pre-2006 retirees.

37. The applicants also countered the claim of the respondents that Army scales are overlapping by producing copy of page 1913 of V Pay Commission report in which the Army pay scales have been indicated as under:-

	(Rs.)
Lieutenant	8250-300-10050
Captain	9600-300-11400
Major	11600-325-14850
Lt.Colonel	13500-400-17100
Colonel	15100-450-17350
Brigadier	15310-450-17600

In addition, the following rank pay may be granted.

Rank Pay

	(Rs.)
Captain	400
Major	1200
Lt.Col.	1600
Col.	2000
Brig.	2400"

38. It was further argued on behalf of applicants that the OM dated 18.11.2009, relied upon by the respondents, is clearly not applicable as it cannot overreach the law as laid down by the Hon'ble Supreme Court in SPS Vains (supra). Therefore, the applicants in the relief clause have also prayed for striking down the OM dated 18.11.2009. Moreover, from para 10 of the order in SPS. Vains (supra), it is clear that the respondents themselves have accepted that the pension of higher rank officers cannot be lower than that of lower rank

officer. In para 18 and 25, the Court recorded as follows:

“18. It was also the respondents' case that though there was no dispute that Major Generals were entitled to higher pensionary benefits than that enjoyed by Brigadiers, the appellant erroneously insisted that the cut-off date had to be fixed in view of the limited financial resources available to cover the additional expenses to be incurred on account of revision of pay scales.

XXXX XXXX XXXX XXXX

25. The learned Additional Solicitor General, Mr. Vikas Singh, had contended that since an anomaly had been created in the pension payable to officers of the rank of Major Generals, who on account of the revision of pay

scales were receiving less pension than Brigadiers who were lower in rank, the Government had stepped up the pension of Major Generals who had retired prior to 1.1.1996, so that they did not receive pension less than what was given to officers of the rank of Brigadier.□ Therefore, the learned counsel for the applicants stated that the judgment in SPS Vains (supra) will definitely apply in this case.

39. The learned counsel for the applicants also drew our attention to para 29 (c) of the order dated 1.11.2011 of the Full Bench of this Tribunal in OA 655/2010 with connected cases, where the Tribunal held as follows:

“29(c) If the erroneous interpretation of the Department of Pension is accepted, it would mean that a

Director level officer retiring after putting in merely 2 years of service in their pay band (S-24) would draw more pension than a S-29 grade officer retiring before 1.1.2006 and that no S-29 grade officer, whether existing or holding post in future will be fixed at minimum of the pay band, i.e., Rs.37,400/-. Therefore, fixation of pay at Rs.37,400/- by terming it as minimum of the pay in the pay band is erroneous and ill conceived.”

Similarly, in para 30, the Tribunal held as follows:

“30. In view of what has been stated above, we are of the view that the clarificatory OM dated 3.10.2008 and further OM dated 14.10.2008 (which is also based upon clarificatory OM dated 3.10.2008) and OM dated

11.02.2009, whereby representation was rejected by common order, are required to be quashed and set aside, which are accordingly do. Respondents are directed to re-fix the pension of all pre-2006 retirees w.e.f. 1.1.2006, based on the resolution dated 29.08.2008 and in the light of our observations made above. Let the respondents re-fix the pension and pay the arrears thereof within a period of 3 months from the date of receipt of a copy of this order. OAs are allowed in the aforesaid terms, with no order as to interest and costs.”

40. The learned counsel for the applicants also stated that in none of the cases cited by the respondents, the issue of higher officer getting lower pension was an issue before the Hon'ble Court/Tribunal. For example,

P.N.Menon's case (supra) relates to treating a portion of dearness allowance as pay in respect of Government servants retiring after 30.9.1977. Similarly in B.J.Akkara's case, the issue involved was of Non Practicing Allowance (NPA) for pre-retirees and post retirees. It is asserted that all the judgments referred to by the respondents relate to whether cut off date can be introduced or not, whereas in the present matter, the applicants have not challenged the cut off date of 1.01.1996. Similarly, in S.R.Dhingra's case (supra), the question was of running allowance to be taken into account while determining pension of pre- 1.01.1986 and post-1.01.1986 retirees. In fact, the learned counsel referred to para 8 of the judgment in P.N.Menon's case (supra) and stated that any revised scheme in respect of post-retirement benefits, if implemented with a

cut off date, which can be held to be reasonable and rational in the light of Article 14 of the Constitution, need not be held to be invalid.

41. The learned counsel for the applicants vehemently argued that a pre-1996 Additional Secretary rank officer getting pension less than post-1996 retired officer in the rank of Joint Secretary and Director is neither reasonable nor rational and hence cannot be held to be justified.

42. We have heard learned counsel for the parties, gone through the records and perused the judgments cited.

43. The question, therefore, revolves around the issue whether SPS Vains judgment and D.S. Nakara's judgment (supra) will apply in the present case. In Nakara's judgment, the question that was raised is contained

in para 2 of the judgment, which reads as follows:

“2. Do pensioners entitled to receive superannuation or retiring pension under Central Civil Services (Pension) Rules, 1972 ('1972 Rules' for short) form a class as a whole? Is the date of retirement a relevant consideration for eligibility when a revised formula for computation of pension is ushered in and made effective from a specified date? Would differential treatment to pensioners related to the date of retirement qua the revised formula for computation of pension attract Article 14 of the Constitution and the element of discrimination liable to be declared unconstitutional as being violative of Article 14? These and the related questions debated in this

group of petitions call for an answer in the backdrop of a welfare State and bearing in mind that pension is a socio-economic justice measure providing relief when advancing age gradually but irrevocably impairs capacity to stand on one's own feet."

and the Hon'ble Supreme Court answered the questions as follows:

"(1) Pension is neither a bounty nor a matter of grace depending upon the sweet will of the employer, nor an ex gratia payment. It is a payment for the past service rendered. It is a social welfare measure rendering socio-economic justice to those who in the hey-day of their life ceaselessly toiled for the employer on an assurance that in their old age they would not be left in lurch. Pension as a retirement

benefit is in consonance with and furtherance of the goals of the Constitution. The most practical raison d'être for pension is the inability to provide for oneself due to old age. It creates a vested right and is governed by the statutory rules such as the Central Civil Services (Pension) Rules which are enacted in exercise of power conferred by Article 309 and 148 (5) of the Constitution.

xxxx xxxx xxxx

In the present case Article 14 is wholly violated inasmuch as the pension rules being statutory in character, the amended rules, since the specified date, accord differential and discriminatory treatment to equals in the matter of commutation of pension. It would have a traumatic effect on those who retired just before

that date. * This division which classified pensioners into two classes is artificial and arbitrary, is not based on any rational principle and whatever principle, if there be any, has not only no nexus to the objects sought to be achieved by liberalizing the pension rules, but is counter-productive and runs counter to the whole gamut of the pension scheme. Further, there is not a single acceptable or persuasive reason for this division. Therefore, the classification does not stand the test of Article 14.

xxxx xxxx xxxx

Date of retirement cannot form a valid criterion for classification, for if that be the criterion those who retire at the end of every month shall form a class by themselves. This is too microscopic

a classification to be upheld for any valid purpose.

XXXX XXXX XXXX

The basic principle which informs both Articles 14 and 16 is equality and inhibition against discrimination. Article 14 strikes at arbitrariness because any action that is arbitrary must necessarily involve negation of equality. Article 14 forbids class legislation but permits reasonable classification for the purpose of legislation which classification must satisfy the twin tests of classification being founded on an intelligible differentia which distinguishes persons or things that are grouped together from those that are left out of the group and that differentia must have a rational nexus to the object

sought to be achieved by the statute in question.”

44. In the Vains judgment also, the ratio of the judgment can be seen from the issue raised by the Hon^{ble} Supreme Court in para 4 of its judgment and the ratio it lays down in para 27. Para 4 and para 27 of the judgment are quoted below:

“4. The larger issue involved is whether there could be a disparity in payment of pension to officers of the same rank, who had retired prior to the introduction of the revised pay scales, with those who retired thereafter.

XXXX XXXX XXXX XXXX

27. In our view, it would be arbitrary to allow such a situation to continue since the same also offends the provisions of Article 14 of the Constitution.”

It would be clear from the above that the stand of the respondents that the judgment in SPS Vains case (supra) will not apply in the case of civil pensioners, cannot be a valid argument because the ratio laid down is that there cannot be a disparity in payment of pension to officers of the same rank, who had retired prior to the introduction of the revised pay scales, with those, who retired thereafter. The case of Brigadier and Major General in the Army is only an example. Thus, even if the facts of the case are different, the ratio would apply.

45. Therefore, in our view, the ratio laid down in the judgment of the Hon'ble Supreme Court in SPS Vains (supra) that there can be no disparity in payment of pension to officers of the same rank, who had retired prior to the introduction of the revised pay

scales, with those, who retired thereafter will hold good in the present case. In fact, SPS Vains judgment (supra) relies on D.S. Nakara's case (supra) in which the Hon'ble Supreme Court has held that fixation of cut off date which runs counter to the whole gamut of Pension Scheme and equal treatment guaranteed in Article 14 is wholly arbitrary. In fact, even if for the sake of argument, we accept the proposition of the respondents that SPS Vains case (supra) is not applicable here, the present OAs are fully covered by the judgment in Nakara's case (supra). The Nakara case was regarding revision of pensionary benefits and classification of pensioners into two groups by drawing a cut-off line and granting revised pensionary benefits to employees retired on or after the cut-off date. The criteria made applicable was "being in service and

retiring subsequent to specified date". The Hon'ble Supreme Court held that application of such a criteria is violative of Article 14 of the Constitution of India as it is arbitrary and discriminatory in nature. The Court held that those who retired before and after the said cut-off date, formed one class of pensioner and the classification into two groups was not founded on any intelligible differentia. The Nakara case arose under similar circumstances when in 1979, the formula for computation of pension was liberalized but made applicable to government servants who were in service on March 31, 1979 and retired from service on or after that specified period. Consequently, the pensioners who retired prior to the specified date, earned lesser pension though they might have been holding the same post. The situation is identical in the

present case. Therefore, this case is covered on all fours by the Nakara judgment. We also agree with the learned counsel for the applicants that the judgments cited by the respondents relate to different facts and the issue of disparity in pension of the officers of the same rank was not an issue before the Hon'ble Supreme Court/ Tribunal in those cases. Further, none of the judgments cited by the respondents have negated the ratio laid in SPS Vains (supra) or D.S. Nakara (supra) and, therefore, are not relevant here.

46. Though neither side has raised this issue during the course of arguments, it may be felt that a Pension Scheme falls in the realm of policy making by the government and thus the Tribunal should refrain from interference unless the decision is palpably

unreasonable or not in accordance with the law. In the present case, we are of the opinion that the classification of the pensioners into two classes, whereby one class would draw pension not only less than those who retired from the same post after the cut-off date but also lesser pension than those who retired post cut-off date from the posts which are 2-3 grades below that of the applicants is absolutely unreasonable. Moreover, as mentioned earlier, the Nakara judgment was passed in exactly a similar background of facts and the Court held that this kind of classification is illegal.

47. We are of the considered view that the OM dated 18.11.2009 is illegal, being contrary to the law laid down by the Hon'ble Supreme Court in SPS Vains (supra) and D.S. Nakara (supra) and is, therefore,

quashed and set aside. We direct the respondents to consider the revised pay of the applicants corresponding to the pay at which the concerned pensioner had in fact retired, instead of considering the minimum of the said pay scale, thereby determining pension/ family pension to pre-2006 retirees. This will automatically take care of the apprehensions of the applicants that their pension could be fixed below the pension fixed of post-2006 retirees who had worked in the lower pay scales viz. S-24 and S-29 pay scales. We, however, reject the claim of the applicants to confer the minimum notional pay scale starting at Rs.75500/- to the applicants as this is a matter which should be best left to expert bodies like Pay Commissions and the Tribunal would not like to enter into this arena. In any case, seeking parity based on just the 'minimum' of the scales

being same is not a convincing argument and would lead to opening up a Pandora's Box. The respondents are directed to refix pension/ family pension of the applicants with effect from 1.01.2006 according to the above direction. The arrears, however, would be payable only from the date of filing of the respective OAs. The respondents shall complete the above exercise and pay the arrears, within three months from the date of receipt of a certified copy of this order, failing which they are liable to pay interest on arrears at G.P.F. rates w.e.f. the date of this order. With these directions, the OAs are disposed of.

Sd/-

(P.K. Basu) (V. Ajay Kumar)
Member (A) Member (J)

Sd/-

Sd/-
(Syed Rafat Alam)
Chairman

//True Copy//

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.Petitioners

Versus

Union of India & Ors. ...Respondents

VAKALATNAMA

I, K.Ragavendran, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 30th day of September, 2025

K. Ragavendran

ACCEPTED AND IDENTIFIED

Petitioner No.1

K.Ragavendran

Mg
(MUDIT GUPTA)
ADVOCATE
Supreme Court

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

Mg
(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.


...Respondents

VAKALATNAMA

I, K.G.Jayaraj, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

ACCEPTED AND IDENTIFIED


(MUDIT GUPTA)
ADVOCATE
Supreme Court


Petitioner No.2
K.G.Jayaraj

To,

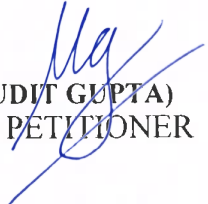
MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, V. Vara Prasad, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

ACCEPTED AND IDENTIFIED


(MUDIT GUPTA)
ADVOCATE
Supreme Court


Petitioner No.3

V. Vara Prasad


K. Krishna Kishore Kumar
B.Sc., B.L.
ADVOCATE & NOTARY
N.R.P. Road, Near Registrar's Office
GANDHINAGAR,
VIJAYAWADA-520 003.
ANDHRA PRADESH, INDIA.

To,

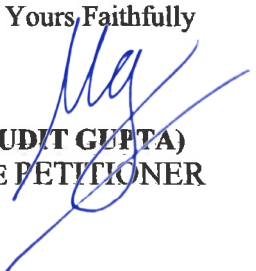
MEMO OF APPEARANCE

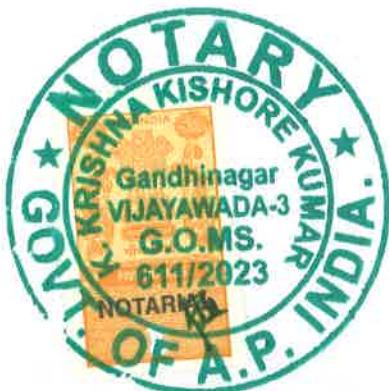
THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER



**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, Dwijendra Kumar Debnath, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 30th day of September 2025

Dwijendra Kumar Debnath

ACCEPTED AND IDENTIFIED

Petitioner No.4

Dwijendra Kumar Debnath

(MUDIT GUPTA)
ADVOCATE
Supreme Court



To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

(Mudit Gupta)
(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

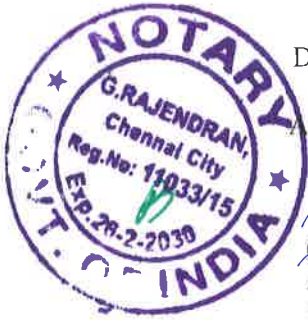
Union of India & Ors.

...Respondents

VAKALATNAMA

I, D.Balasubramanian, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 5th day of October, 2025



ACCEPTED AND IDENTIFIED

Mudit Gupta
G. Rajendran 6/10/25
G. RAJENDRAN, M.A.B.L.
Advocate & Commissioner of Oaths,
Notary Public, GOVT. OF INDIA,
No. 48/58, East Jones Road,
Saidapet, Chennai - 600 015.
Cell: 98412 15885

D. Balasubramanian
Petitioner/No.5
D. Balasubramanian

Geni. Secretary

ALL INDIA FEDERATION OF PENSIONERS' ASSOCIATIONS
G2, "SOUNDARYA" APARTMENTS,
NEW No. 51 (OLD No. 52), KANNOLI STREET,
SAIDAPET WEST, CHENNAI - 600 015

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

Mudit Gupta
(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, Bagirath Mal Sunda, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 30th day of Sept, 2025

ACCEPTED AND IDENTIFIED

(MUDIT GUPTA)
ADVOCATE
Supreme Court


Petitioner No.6

Bagirath Mal Sunda

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, Janardhan Pandurang Dhandrethe, undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

ACCEPTED AND IDENTIFIED

**(MUDIT GUPTA)
ADVOCATE
Supreme Court**


Petitioner No.7
J. P. DHANDRE
Janardhan Pandurang
GENERAL SECRETARY
Dhandre
POSTAL ACCOUNTS AND AUDIT
PENSIONERS ASSOCIATION
NAGPUR-440037. M: 9423684993

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

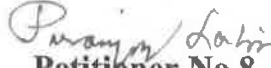
VAKALATNAMA

I, Puranjoy Lahiri, the undersigned in above Petition, do hereby appoint and retain Mr. **Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 30th day of September, 2025

ACCEPTED AND IDENTIFIED


(MUDIT GUPTA)
ADVOCATE
Supreme Court


Petitioner No.8
Puranjoy Lahiri

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, T.N.Venkiteswaran, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 03rd day of September, 2025

ACCEPTED AND IDENTIFIED

Mudit Gupta
(MUDIT GUPTA)
ADVOCATE
Supreme Court

T.N. Venkiteswaran
Petitioner No.9

T.N.Venkiteswaran

Solemnly affirmed and signed before me
by the deponent on this the 03rd day of September, 2025
at my office at Wayanad, Kerala
C. MOHANACHANDRAN
NOTARY PUBLIC
Reg. No: 3402
Thrissur, Kerala

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully
Mudit Gupta

(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, G.Babu, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 30th day of September, 2025

ACCEPTED AND IDENTIFIED


(MUDIT GUPTA)
ADVOCATE
Supreme Court


Petitioner No.10

G.Babu

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER



"ATTESTED BY ME"

ARUNA .V., B.A., LL.B.
ADVOCATE & NOTARY PUBLIC
GOVT. OF INDIA
No. 81, 18th Cross, 1st Block
Rajajinagar, Bengaluru - 560010



**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, Manapuram Chandrasekhara Rao, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

M. Chandrasekhara Rao

ACCEPTED AND IDENTIFIED

Petitioner No.11
Manapuram
Chandrasekhara Rao

(MUDIT GUPTA)
ADVOCATE
Supreme Court

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

Mudit Gupta
(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, R.K.Mudgal, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September 2025

ACCEPTED AND IDENTIFIED

**(MUDIT GUPTA)
ADVOCATE
Supreme Court**


**Petitioner No.12
R.K.Mudgal**

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


**(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER**

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, T.V.Suryaprakash, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

T.V.Suryaprakash

ACCEPTED AND IDENTIFIED

Petitioner No.13

T.V.Suryaprakash

**(MUDIT GUPTA)
ADVOCATE
Supreme Court**

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Mudit Gupta
Yours Faithfully

**(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER**

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

V A K A L A T N A M A

I, Prahlad Rai, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 28th day of September, 2025

ACCEPTED AND IDENTIFIED

(MUDIT GUPTA)
ADVOCATE
Supreme Court

Petitioner No.14
Prahlad Rai
PRAHLAD RAI
GENERAL SECRETARY
AIR BSNL EWA(CHQ)

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, T.V.Suryaprakash, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

ACCEPTED AND IDENTIFIED

**(MUDIT GUPTA)
ADVOCATE
Supreme Court**

T.V.Suryaprakash
**Petitioner No.15
T.V.Suryaprakash**

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

Mudit Gupta
**(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER**

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

....Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, G.L. Jogi, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

ACCEPTED AND IDENTIFIED



**(MUDIT GUPTA)
ADVOCATE
Supreme Court**


Petitioner No.16

G.L. Jogi

To,

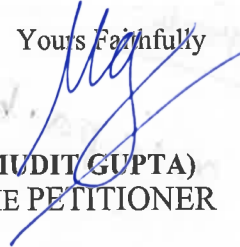
MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully


**(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER**

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

V A K A L A T N A M A

I, M.V.Naik, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September 2025

ACCEPTED AND IDENTIFIED

(MUDIT GUPTA)
ADVOCATE
Supreme Court

Petitioner No.17

M.V.Naik
(M. V. NAIK)
General Secretary
Nagpur Central State Govt.
Pensioner's Association, 238-A,
Gandhi Chowk. Sadar, Nagpur-440001

To, **MEMO OF APPEARANCE**

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, Y.Rajasekara Reddy, the undersigned in above Petition, do hereby appoint and retain **Mr. Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 29th day of September, 2025

ACCEPTED AND IDENTIFIED


(MUDIT GUPTA)
ADVOCATE

Supreme Court


Petitioner No.18

Y.Rajasekara Reddy

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.


Yours Faithfully

(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

...Petitioners

Versus

Union of India & Ors.

...Respondents

VAKALATNAMA

I, V. Krishna Mohan, the undersigned in above Petition, do hereby appoint and retain Mr. **Mudit Gupta**, Advocate Supreme Court, to act and appear for me/us in the above Petition and on our behalf to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and application for Review, and to file and obtain, return of documents, and to deposit and received any money on our behalf in the said Petition, and to represent us, and to take all necessary steps on our behalf in the above matter. We agree to pay his fees and out of pocket expenses, agree to ratify all acts done by the aforesaid Advocate in pursuance of this authority.

Dated this the 3rd day of October, 2025

V. Krishna Mohan
Petitioner No.19

ACCEPTED AND IDENTIFIED

V. Krishna Mohan

**(MUDIT GUPTA)
ADVOCATE**

Supreme Court

To,

MEMO OF APPEARANCE

THE REGISTRAR
SUPREME COURT OF INDIA
NEW DELHI-110001

Sir,

Kindly enter my appearance in the above-mentioned Petition made on behalf of the Petitioner.

Yours Faithfully

**(MUDIT GUPTA)
ADVOCATE FOR THE PETITIONER**

**IN THE SUPREME COURT OF INDIA
ORIGINAL CIVIL JURISDICTION
WRIT PETITION (CIVIL) NO _____ OF 2025
(UNDER ARTICLE 32 OF THE CONSTITUTION OF INDIA)**

IN THE MATTER OF:

National Coordination Committee of Pensioners
Associations & Ors.

... Petitioners

Versus

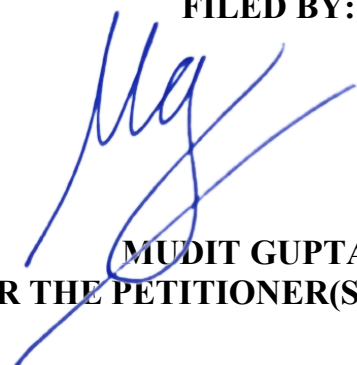
Union of India and Ors.

..... Respondents

FILING MEMO

Sr. No.	Particulars	Pages
1	Synopsis and List of Dates	1
2	Writ Petition with Affidavit(s)	1
3	Annexure P-1 to P-4	
5	Vakalatnama(s)	1

FILED BY:



**DATED: 14.10.2025
PLACE: NEW DELHI**

**MUDIT GUPTA
ADVOCATE FOR THE PETITIONER(S)**