2026 INSC 739

REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.   OF 2026
(ARISING OUT OF SLP (C) NO.35363 OF 2025)

UNION OF INDIA AND OTHERS ... APPELLANT(S)

VERSUS

HARBANS LAL VERMA ... RESPONDENT(S)

WITH

CIVIL APPEAL NO.   OF 2026
(ARISING OUT OF SLP (C) NO.   OF 2026)
@ DIARY NO.67055 OF 2025

AND

CIVIL APPEAL NO.   OF 2026
(ARISING OUT OF SLP (C) NO.11050 OF 2026)

J U D G M E N T

AUGUSTINE GEORGE MASIH, J.

1. Leave granted.

2. Although we are deciding the instant appeals together because of the commonality of the issues involved, the facts are being taken for the sake of convenience and at the consent of the counsel for both parties, who have submitted their written submissions and even addressed this Court from Harbans Lal Verma's case i.e., Civil Appeal @ SLP (C) No.35363/2025.

3. This appeal, filed by the Union of India and other Railway authorities under Article 136 of the Constitution of India, assails the judgment and order dated 06.01.2025 passed by the Division Bench of the High Court of Judicature for Rajasthan at Jaipur in D.B. Civil Writ Petition No. 16939/2024. By the impugned order, the High Court dismissed the writ petition preferred by the Appellants and thereby affirmed the orders of the Central Administrative Tribunal, Jaipur Bench (hereinafter, *"the Tribunal"*), passed in O.A. No. 468/2011 dated 11.07.2014 and O.A. No. 92/2015 dated 11.07.2024, which directed the Appellants to extend the 2nd and 3rd financial

upgradations under the Modified Assured Career Progression Scheme (hereinafter, *"the MACPS"*) to the Respondent, a retired Mail/Express Guard, to Grade Pay Rs. 4600 and Grade Pay Rs. 4800 respectively.

4. The question which arises for consideration in the present appeal is whether the promotions earned by the respondent within the Guard cadre are liable to be counted for the purpose of financial upgradation under the MACPS and, consequently, whether he is entitled to financial upgradation beyond Grade Pay Rs.4200.

5. The Respondent, Harbans Lal Verma, joined the Indian Railways as a Goods Guard on 13.08.1976 in the West Central Railway, Kota Division, in the pay scale of Rs. 1200-2040. On 13.03.1992, he was promoted to Passenger Guard in the pay scale of Rs. 1350-2200, which was subsequently revised to Rs. 1400-2600 with effect from 01.03.1993. Thereafter, on 22.06.1993, he was promoted to Mail/Express Guard in the same revised scale of Rs. 1400-

2600, the highest post within the Guard cadre. He occupied the post of Mail/Express Guard from 22.06.1993 until his retirement on superannuation on 31.03.2009, a period of more than fifteen years, and his entire service career of over thirty-two years was spent within the Guard cadre.

6. The recommendations of the Sixth Central Pay Commission resulted in revision of the pay structure (hereinafter, *"the Sixth CPC"*) applicable to the Guard cadre. Prior to the Sixth CPC, the Guard cadre comprised posts in distinct and separately remunerated pre-revised pay scales: Goods Guard was in the scale of Rs. 4500-7000; Senior Goods Guard and Passenger Guard were in the scale of Rs. 5000-8000; Senior Passenger Guard and Mail/Express Guard were in the scale of Rs. 5500-9000. These three distinct scales, representing different levels of pay progression within the cadre, were compressed by the Sixth CPC into two Grade Pays: Goods Guard was placed in Pay Band PB-1 at Grade Pay Rs. 2800,

while every other Guard post, Senior Goods Guard, Passenger Guard, Senior Passenger Guard, and Mail/Express Guard was placed in Pay Band PB-2 at the uniform Grade Pay of Rs. 4200. An allowance of Rs. 500 per month, expressly not forming part of pay, was made available to Mail/Express Guard in recognition of the distinct functional responsibilities of that terminal post. As a result, several posts within the cadre came to carry the same Grade Pay of Rs.4200.

7. It bears noting, however, that the convergence of Grade Pay did not render the promotional posts within the Guard cadre financially identical. The Guard cadre is a running-duty category whose members draw, as a significant component of their monthly emoluments, running-duty allowances computed on the basis of basic pay. Each promotion within the cadre carried with it a promotional increment resulting in an upward revision of basic pay, which in turn enhanced all pay-linked emoluments including running-duty

allowances. The Railway Board itself recognised the distinct and progressively enhanced character of the higher promotional posts by issuing executive instructions sanctioning post-specific additional allowances of Rs. 750 per month plus Dearness Allowance for Senior Passenger Guards and Rs. 1125 per month plus Dearness Allowance for Mail/Express Guards exclusively, in acknowledgment of the significantly higher levels of operational responsibility, safety exposure, and vigilance obligations attached to those posts. The cumulative effect of these benefits was that gross monthly emoluments at the stage of Mail/Express Guard were materially and substantially higher than those at the entry level of the promotional hierarchy within Pay Band PB-2, notwithstanding the constancy of Grade Pay throughout.

8. The Railway Board notified the MACPS vide RBE No. 101/2009 dated 10.06.2009, operative with effect from 01.09.2008, in supersession of the Assured Career Progression Scheme of October

1999 (hereinafter, *"the ACP Scheme"*). The MACPS provides for three financial upgradations at intervals of 10, 20, and 30 years of continuous regular service. The manner of grant of each such upgradation is prescribed by the material provisions of the Scheme, which will be extracted and analysed in detail in the course of this judgment. The Scheme was implemented across all ministries and departments of the Central Government and was intended, in the words of its preamble, to provide time-bound financial progression to employees who are unable to secure regular promotion through the formal promotional process.

9. Upon implementation of the MACPS, the Zonal Railway Manager, Kota, extended the 2nd and 3rd financial upgradations to the Respondent placing him at Grade Pay Rs. 4600 and Grade Pay Rs. 4800 with effect from 01.09.2008 by office order dated 07.01.2011. That order itself recorded that the grant was subject to any further clarification from the Railway Board.

The said benefits were granted on the basis of the prevailing understanding of the Scheme.

10. The Railway Board, recognising that different Zonal Railways were applying the MACPS differently to the Guard category, sought clarification from the Department of Personnel and Training (hereinafter, *"DoPT"*), the nodal department for the MACPS. Following this consultation, the Railway Board issued RBE No. 76/2011 dated 10.02.2011 a clarification that is central to the present proceedings. The circular held, on the basis of a detailed analysis of the Guard cadre structure, The circular stated that the following movements within the Guard cadre were liable to be treated as a *"promotion"* for the purpose of MACP computation under Paragraph 8 of the MACPS: (a) from Goods Guard to Senior Goods Guard; (b) from Senior Goods Guard to Passenger Guard (counted under Paragraph 8); and (c) from Senior Passenger Guard to Mail/Express Guard. The movement from Passenger Guard to Senior Passenger Guard alone was directed to

be ignored under Paragraph 5 of the MACPS on account of merger of pay scales. According to the circular, an employee of the Guard cadre who had traversed the hierarchy up to Mail/Express Guard had, by virtue of these three counted promotions, exhausted all three financial upgradation slots available under the MACPS. He was accordingly not entitled to any further financial upgradation. This position was reiterated by a further circular dated 30.06.2011. In consequence, the Divisional Railway Manager, Kota, by order dated 02.09.2011/06.09.2011, withdrew the MACP benefits that had been extended to the Respondent and other similarly placed Guards, and revised their Grade Pay to Rs. 4200 with effect from 01.09.2008.

11. On 13.12.2012, the Railway Board issued RBE No.142/2012. According to the appellants, the said circular clarified the relationship between financial upgradations under the MACPS and the promotional hierarchy of individual cadres. The circular stated that financial upgradation

under the MACPS could not result in the grant of a Grade Pay higher than that available upon normal promotion in the promotional hierarchy of the relevant post. It further indicated that where an employee had reached the highest post in the cadre, financial upgradation beyond the Grade Pay attached to such post would not be permissible. According to the appellants, since the post of Mail/Express Guard carried Grade Pay Rs.4200, an employee who had reached that post was not entitled to financial upgradation to Grade Pay Rs.4600 or Rs.4800 under the Scheme.

12. The Respondent challenged the orders dated 02.09.2011 and 06.09.2011 vide which MACP benefits granted to the respondent were withdrawn before the Tribunal in O.A. No. 468/2011. By order dated 11.07.2014, the Tribunal did not decide the controversy on its merits but directed the competent authority to reconsider the Respondent's MACP claim and pass a speaking order in light of the judgment of the Allahabad High Court in *Union of* India

through G.M., ECR v. CAT & Ors.[1], which had upheld the view of CAT Allahabad in *Sachchidananda Ram & Ors. v. Union of India*[2] that the movement from Senior Goods Guard to Passenger Guard could not be treated as a promotion for MACP purposes. In compliance with this direction, the Divisional Railway Manager, Kota, issued the speaking order on 15.10.2014 rejecting the Respondent's MACP claim and relying upon Paragraph 8 of the MACPS and RBE No. 142/2012.

12A. The Respondent then filed O.A. No. 92/2015 challenging the above-referred speaking order dated 15.10.2014. The Tribunal vide order dated 11.07.2024 allowed the above O.A. relying upon the order in *Ashok Kumar Sharma & Ors. v. Union of India & Ors.*[3] of the co-ordinate Bench, directing the grant of MACP benefits at Grade Pay Rs. 4600 and Rs. 4800 without counting the movement from Senior Goods Guard to Passenger Guard as a relevant

[1] Writ-A No. 18244/2013, decided on 19.07.2013
[2] O.A. No. 1241/2011
[3] O.A. Nos. 461/2015 and 462/2015, decided on 22.02.2024

promotion and without permitting recovery of amounts already paid.

13. The Appellants challenged both Tribunal orders before the High Court of Rajasthan, Jaipur Bench, in D.B. Civil Writ Petition No. 16939/2024. The High Court dismissed the writ petition by the impugned order dated 06.01.2025. The Jaipur Bench noted that a co-ordinate Bench of the same High Court at Jodhpur in *Union of India & Ors. v. Laxman Lal Parihar & Ors.*[4], had decided in favour of seventeen similarly situated Mail/Express Guards of the North-West Railway. The impugned order, reproducing the Jodhpur Bench judgment at length proceeded to dismiss the writ petition.

14. The learned Additional Solicitor General, in the Special Leave Petition filed by the Appellant challenging the impugned judgment, stated that no recovery would be effected from the respondent. This Court while issuing notice, at

[4] D.B. Civil Writ Petition No. 5946/2020, decided on 28.08.2024

the first hearing itself, recorded the same and mentioned that the question of law requires to be settled. Both the parties subsequently, on appearance, were directed to file comprehensive written submissions addressing the factual aspects, statutory provisions, binding instructions, and the decisions relied upon with extracted paragraphs. After the exchange of pleadings and written submissions, arguments were heard at length, where counsel for the parties put forth their respective submissions as recorded hereinafter.

15. Learned Additional Solicitor General Mr. Vikramjit Banerjee and learned Senior Advocate Mr. Nachiketa Joshi, appearing on behalf of the appellants, contended that the High Court as well as the Tribunal had failed to appreciate the true structure of the Guard cadre in the Indian Railways and the effect of Paragraph 8 of the Modified Assured Career Progression Scheme (MACPS). It was submitted that the Guard cadre has always consisted of distinct posts arranged in a clearly identifiable promotional hierarchy

and that the merger of Grade Pay pursuant to the recommendations of the Sixth Central Pay Commission did not have the effect of obliterating the separate identity of the promotional posts within the cadre.

16. Elaborating the aforesaid submission, learned counsel contended that the posts of Goods Guard, Senior Goods Guard, Passenger Guard, Senior Passenger Guard and Mail/Express Guard continue to remain separate promotional posts under the applicable Recruitment Rules as well as the Avenue Chart governing the cadre. It was urged that although the said posts presently carry the same Grade Pay of Rs.4200, they differ in terms of duties, responsibilities and operational requirements. Reference was also made to the additional allowance payable to a Mail/Express Guard, which, according to the appellants, reflects the enhanced functional character of the said post.

17. Learned counsel further submitted that the promotions earned by employees within the

Guard cadre were not mere changes of designation devoid of financial consequence. It was contended that upon each promotion, the employee became entitled to a promotional increment and the consequential enhancement of running-duty allowances, with the result that gross emoluments at each successive stage were materially higher than at the preceding one. Reliance was placed upon the pay records of employees within the Guard cadre placed before this Court, which demonstrated that gross emoluments at the stage of Mail/Express Guard were substantially and significantly higher than those drawn at the stage of Senior Goods Guard within the same Grade Pay. It was accordingly submitted that an employee who traversed the entire promotional hierarchy of the Guard cadre, receiving at each stage the financial benefits attached to the higher post, and who retired from the terminal post drawing the highest emoluments available within the cadre, cannot be characterised as having experienced the financial stagnation that the MACPS was designed to remedy.

18. Learned counsel further submitted that Paragraph 8 of the MACPS directly governs the controversy involved in the present appeals. Drawing attention to the language employed therein, it was contended that promotions earned in posts carrying the same Grade Pay in the promotional hierarchy are specifically required to be counted for the purposes of financial upgradation under the Scheme. According to the appellants, the movement from one post to another within the Guard cadre constitutes a promotion under the applicable Recruitment Rules, the posts carry the same Grade Pay and such posts constitute successive stages in the promotional hierarchy prescribed under the Recruitment Rules. In such circumstances, it was argued that the respondents were not entitled to ignore the promotions earned by them while claiming the benefit of the MACPS.

19. Learned counsel next submitted that the aforesaid position stands reinforced by the

executive instructions issued by the competent authorities. Reliance was placed upon RBE No.76 of 2011 issued by the Railway Board after consultation with the Department of Personnel and Training. It was contended that the MACPS is a scheme applicable across Government establishments and that the Railway Board and the DoPT are the authorities competent to interpret and implement the same in respect of Railway employees. The interpretation placed upon Paragraph 8 by the said circular having never been challenged, the same aught to be accepted as such under the Scheme.

20. Reliance was also placed upon RBE No.142 of 2012 to submit that the said circular specifically provides that financial upgradation under the MACPS cannot result in the grant of a Grade Pay higher than the Grade Pay available on normal promotion within the cadre. Since no promotional post in the Guard cadre carries a Grade Pay higher than Rs.4200, learned counsel contended that the claim of the

respondents for Grade Pay of Rs.4600 and Rs.4800 is wholly unsustainable.

21. Learned counsel further drew support from the decision of this Court in *Union of India and Others v. M.V. Mohanan Nair*[5] and submitted that the Court had recognized the binding nature of departmental clarifications issued by the DoPT in relation to the MACPS. It was urged that the observations made therein cannot be construed to mean that financial upgradation under the Scheme is available without reference to its express provisions. According to the appellants, the said decision, supports the applicability of Paragraph 8 rather than diluting its effect.

22. Reference was thereafter made to the decisions of this court in *Union of India & Ors. v. Mukti Singha*[6] and *Union of India v. Birendra Kujur*[7]. It was submitted that this Court has held that an employee cannot claim a Grade Pay higher than

[5] (2020) 5 SCC 421
[6] Civil Appeal No. 3321/2018
[7] Civil Appeal No. 3328/2018

that which would be available to him upon actual promotion under the applicable cadre structure.

23. Learned counsel also sought to distinguish the orders passed by this Court dismissing certain Special Leave Petitions arising from similar matters. Drawing attention to the order dated 07.11.2023 passed in SLP (C) No.20906 of 2019 and connected matters, it was submitted that this Court had expressly left the question of law open for consideration in an appropriate case. Such dismissal, according to the appellants, does not constitute a declaration of law under Article 141 of the Constitution.

24. Concluding the submissions, learned Senior Counsel contended that affirmation of the impugned judgment would have wider implications beyond the case of the respondent. It was submitted that acceptance of the respondent's claim would permit grant of financial upgradations carrying Grade Pays higher than those attached to any promotional

post in the cadre. According to the appellants, such an interpretation would affect the existing cadre structure and have administrative as well as financial implications across the Railways.

25. Per contra, Dr. Sumant Bharadwaj, learned counsel appearing on behalf of the respondent, supported the judgment under challenge and submitted that the claim raised by the respondent flows directly from the provisions of the Modified Assured Career Progression Scheme (MACPS). According to the learned counsel, Paragraph 2 of the Scheme constitutes the governing provision and clearly indicates as to the entitlement of an employee to financial upgradation in the immediate next higher Grade Pay in the hierarchy of the revised Pay Bands and Grade Pays.

26. Elaborating the aforesaid submission, learned counsel contended that the respondent remained in Grade Pay Rs.4200 throughout his service career and did not receive the benefit of any financial upgradation to a higher Grade

Pay. It was urged that under the hierarchy prescribed in Pay Band-2, the next higher Grade Pays after Rs.4200 are Rs.4600 and Rs.4800. Since the respondent continued to remain in Grade Pay Rs.4200, he became entitled to financial upgradation to the next higher Grade Pays in terms of the Scheme. According to the respondent, the entitlement claimed is founded solely upon the Grade Pay hierarchy envisaged under the MACPS.

27. Learned counsel further submitted that Paragraph 5 of the MACPS and the illustration appended thereto provide a complete answer to the controversy involved in the present case. It was contended that the pre-revised pay scales attached to the various posts in the Guard cadre stood merged pursuant to the recommendations of the Sixth Central Pay Commission and were placed in the common Grade Pay of Rs.4200. Drawing attention to the illustration contained in Paragraph 5, learned counsel submitted that the Scheme specifically contemplates a situation where multiple pre-revised pay scales

are merged into a single Grade Pay and clarifies the consequences flowing therefrom.

28. It was argued that the illustration indicates that even where an employee may have earned one or more promotions in the pre-revised scales, such promotions are liable to be ignored upon merger of those scales into a common Grade Pay. Learned counsel submitted that the illustration expressly recognizes that employees, who had received promotions in the merged scales and those who had not, are to be treated alike for the purpose of future financial upgradations under the MACPS. On that basis, it was contended that the respondent remained entitled to the benefit of two further financial upgradations notwithstanding the promotions earned by him within the Guard cadre prior to such merger.

29. Learned counsel further contended that the reliance placed by the appellants upon the decision of this Court in *Mukti Singha (supra)* is distinguishable. According to him, the said

decision arose in an entirely different factual and legal context where principles applicable to the Assured Career Progression Scheme (ACP) had been imported into a claim arising under the MACPS. The respondent's claim, it was submitted, does not rest upon any principle flowing from the ACP Scheme but is founded squarely upon Paragraph 2 of the MACPS read with the illustration contained in Paragraph 5 thereof.

30. The respondent, however, asserts that after implementation of the Sixth Central Pay Commission, all promotional posts above Goods Guard carried Grade Pay Rs. 4200 and that despite earning promotions, he continued to remain in the same Grade Pay. According to him, Paragraphs 2 and 5 of the MACPS entitle him to financial upgradation to the next higher Grade Pays in the hierarchy.

31. With regard to the dismissal of the Special Leave Petitions arising from similar matters, learned counsel fairly submitted that such dismissals

may not amount to a declaration of law under Article 141 of the Constitution. Nevertheless, it was contended that the order dated 07.11.2023 assumes significance inasmuch as this Court declined to interfere with the view taken in favour of the employees and also directed disbursement of the consequential benefits. According to the respondent, the said circumstance lends support to the interpretation canvassed on behalf of the employees.

32. Learned counsel lastly submitted that the Union of India had accepted the judgment rendered by the Central Administrative Tribunal, Jodhpur Bench, in the case of Laxman Lal Parihar (*supra*) and had chosen not to assail the same before this Court. It was urged that the said decision, involving an identical issue concerning an employee belonging to the same service, was implemented by the authorities. In such circumstances, learned counsel contended that the present challenge, directed against another employee

similarly situated, is inconsistent with the stand previously adopted by the appellants and does not warrant interference with the relief granted to the respondent.

33. Having heard the learned counsel at length and upon a thorough examination of the pleadings, the MACPS as notified, the Railway Board circulars, the judgments passed by the different High Courts, including the impugned order and the orders of the Tribunal and the written submissions of both the parties, the following question fall for determination by this Court:

(i) Whether, on a proper interpretation of Paragraphs 2, 5 and 8 of the Modified Assured Career Progression Scheme (MACPS), the respondent is entitled to financial upgradations to Grade Pay Rs.4600 and Rs.4800, or whether the promotions earned by him within the Guard cadre are liable to be counted for the purposes of the Scheme?

34. Before proceeding to analyse these questions, it is necessary to examine, with some care, the nature and purpose of the MACPS and its

relationship with the ACP Scheme that it superseded. This examination illuminates both the structure of the Scheme and the correct methodology for its interpretation.

35. The ACP Scheme of October 1999 was designed to address financial stagnation in government service arising from the absence of promotional vacancies. It operated on the principle of the promotional hierarchy: upon completion of 12 or 24 years of service without promotion, the employee would be placed on the pay scale of the next promotional post in his cadre. The reference point for the financial benefit under the ACP Scheme was, therefore, inherently cadre-specific it depended on the pay scale attached to the next post in the cadre's promotion ladder. An employee in a cadre with a compressed or low-ceiling promotional structure would accordingly receive only modest ACP benefit.

36. The MACPS was introduced against the backdrop of the Sixth CPC's revision of the pay

structure, which replaced pay scales with the Pay Band and Grade Pay system. In the new structure, Grade Pay became the determinative indicator of financial level for a post; movement from one Grade Pay to the next higher Grade Pay represented financial progression. The MACPS, by providing for placement in the "immediate next higher Grade Pay in the hierarchy of the recommended revised Pay Bands and Grade Pay" upon completion of service benchmarks, departed from the ACP Scheme's cadre-specific promotional-post reference and adopted a universal Grade Pay hierarchy as the measure of progression. This departure was deliberate and is reflected in the choice of the word "merely" in Paragraph 2, which signals that the entitlement is one of Grade Pay movement, not promotional-post entitlement.

37. However, this departure does not mean, and was not intended to mean, that the MACPS operates without reference to the cadre's promotional structure in any situation.

Paragraph 8 of the MACPS was enacted precisely to ensure that the Scheme cannot be used to generate financial entitlements that bear no relationship to actual promotional advancement within a cadre. Where an employee's cadre retains a promotional hierarchy with distinct posts, separately specified in the Recruitment Rules, in which promotions are earned and where those promotions happen to carry the same Grade Pay by virtue of the Sixth CPC structure, Paragraph 8 provides that those promotions are to be counted for MACP purposes. The purpose of Paragraph 8 is to prevent an employee who has been promoted within his cadre from also claiming that he has been "stagnant" and is therefore entitled to MACP upgradations as if he had never moved. It addresses the anomaly that would otherwise arise: an employee who received three actual promotions would, without Paragraph 8, be treated identically to one who received none, because both hold Grade Pay Rs. 4200. Paragraph 8 corrects this by insisting that promotions, even same-Grade-Pay promotions, are counted.

38. The financial reality of the Guard cadre lends further weight to this conclusion. The Respondent's case rests on the premise that the promotions within the Guard cadre were, in a practical sense, financially inconsequential because the Grade Pay did not change. That premise does not withstand scrutiny. Each promotion within the Guard cadre involved a formal process of selection, issuance of promotion-cum-posting orders, and fixation of pay in the higher post with a promotional increment. That increment raised basic pay and, in turn, running-duty allowances computed thereon, as well as all other pay-linked emoluments. The post-specific allowances sanctioned by the Railway Board for the higher Guard posts, as noted earlier, further reinforced this differentiation. The result was a meaningful and measurable financial advancement at each promotional stage. To characterise these promotions as financially

neutral because the Grade Pay label remained unchanged would be to examine only one component of the employee's remuneration while disregarding the full financial picture that the record presents.

39. It is necessary to extract and examine the material provisions of the MACPS as notified vide RBE No. 101/2009 dated 10.06.2009, upon which the entire controversy turns. The relevant provisions are as follows:

> "**Paragraph 2.** *The MACPS envisages merely placement in the immediate next higher Grade Pay in the hierarchy of the recommended revised Pay Bands and Grade Pay as given in Section 1, Part-A of the first schedule of the Railway Services (Revised Pay) Rules, 2008. Thus, the Grade Pay at the time of financial upgradation under the MACPS can, in certain cases where regular promotion is not between two successive grades, be different than what is available at the time of regular promotion. In such cases, the higher Grade Pay attached to the next promotion post in the hierarchy of the concerned cadre/organisation will be given only at the time of regular promotion."*
>
> "**Paragraph 5.** *Promotions earned/ upgradations granted under the ACP Scheme in the past to those grades which now carry the same Grade Pay due to merger of pay*

scales/upgradations of posts recommended by the Sixth Pay Commission shall be ignored for the purpose of granting upgradations under Modified ACPS."

"**Paragraph 5: Illustration.** *The pre-revised hierarchy (in ascending order) in a particular organisation was as follows: Rs. 5000-8000, Rs. 5500-9000 & Rs. 6500-10500. (a) A Railway servant who was recruited in the hierarchy in the pre-revised pay scale Rs. 5000-8000 and who did not get a promotion even after 25 years of service prior to 1.1.2006... (b) Another Railway servant recruited in the same hierarchy in the pre-revised scale of Rs. 5000-8000 has also completed about 25 years of service, but he got two promotions to the next higher grades of Rs. 5500-9000 & Rs. 6500-10500 during this period. In the case of both (a) and (b) above, the promotions/financial upgradations granted under ACP to the pre-revised scales of Rs. 5500-9000 and Rs. 6500-10500 prior to 1.1.2006 will be ignored on account of merger... both of them will be granted Grade Pay of Rs. 4200 in the Pay Band PB-2. After the implementation of MACPS, two financial upgradations will be granted both in the case of (a) and (b) above to the next higher Grade Pays of Rs. 4600 and Rs. 4800 in the Pay Band PB-2."*

"**Paragraph 8.** *Promotions earned in the post carrying same Grade Pay in the promotional hierarchy as per Recruitment Rules shall be counted for the purpose of MACPS."*

40. The principal question which arises for consideration is whether Paragraph 8 applies to the Guard cadre. The provision operates upon three conditions: first, there must be a promotion; second, the post from which and to which the promotion is earned must carry the same Grade Pay; and third, the posts must be located in the promotional hierarchy as per the applicable Recruitment Rules. The Respondent argues, and the courts below accepted, that the Guard cadre movements cannot qualify as "promotions" because they do not result in Grade Pay improvement. We are unable to agree with the view taken by the Tribunal and affirmed by the High Court. A promotion does not cease to be a promotion merely because the promotee's Grade Pay does not change. The characteristic elements of a promotion are the formal process by which it is granted, the enhanced responsibilities of the higher post, and the structural hierarchy within which it is situated. The Guard cadre movements satisfy all these elements. The movement from Senior Goods Guard to Passenger Guard, and from

Senior Passenger Guard to Mail/Express Guard, are both achieved through a defined promotional process, carry enhanced operational responsibilities, and are placed in a promotional hierarchy that is separately specified in the Recruitment Rules and the Avenue Chart.

41. The convergence of Grade Pay does not dissolve the promotional character of these movements. If the legislature and the policy-maker had intended Paragraph 8 to apply only to promotions that involve a Grade Pay increase, the provision would have said so. It does not. It says "promotions earned in the post carrying same Grade Pay in the promotional hierarchy as per Recruitment Rules." The qualifying phrase "same Grade Pay" is used to identify the factual situation to which the provision is addressed, not to exclude promotions on the ground that they carry the same Grade Pay. On the contrary, Paragraph 8 was enacted specifically for cadres in which the Sixth CPC has caused Grade Pay convergence cadres in which functional

promotions are earned but Grade Pay does not change. The Guard cadre is precisely such a cadre to which Paragraph 8 would apply.

42. Furthermore, a plain reading of Paragraph 8 admits of no ambiguity. It is expressed in mandatory terms "shall be counted." The only question is whether, as a matter of fact, the Guard cadre movements satisfy the description of "promotions earned in the post carrying same Grade Pay in the promotional hierarchy as per Recruitment Rules." On the materials before this Court the Recruitment Rules, the Avenue Chart under Rule 124 of the Indian Railway Establishment Manual, and the Sixth CPC restructuring as reflected in the applicable pay rules the answer is unambiguously 'yes'. The Guard cadre retains distinct, separately promotable posts at Grade Pay Rs. 4200 in PB-2, specified as rungs in the promotional hierarchy under the Recruitment Rules. Paragraph 8 applies to the Guard Cadre.

43. The Respondent's principal counter, founded on the illustration to Paragraph 5, requires careful examination. The illustration postulates a hypothetical cadre with pre-revised scales Rs. 5000-8000, Rs. 5500-9000, and Rs. 6500-10500 all merged into Grade Pay Rs. 4200. It directs that both an employee who received no prior promotions and one who received two promotions within those scales shall, after the merger, be given two fresh upgradations to Grade Pay Rs. 4600 and Rs. 4800. The Respondent contends that the Guard cadre's pre-revised scales (Rs. 5000-8000 and Rs. 5500-9000) correspond to the scales in the illustration, and that the illustration therefore applies.

44. This argument, while superficially attractive, does not survive scrutiny. Paragraph 5, read as a whole, is a transitional provision. It addresses the specific problem of promotions and ACP upgradations that were granted *under the ACP Scheme in the past* that is, before 01.09.2008. The opening words of Paragraph 5 are:

"Promotions earned/upgradations granted *under the ACP Scheme in the past* to those grades which now carry the same Grade Pay due to merger..." The operative trigger is the ACP-era grant: the provision directs that such past ACP-era grants are to be "ignored" upon implementation of the MACPS, to the extent they were to grades that have since merged. This is a transitional adjustment it prevents the prior ACP history from becoming a windfall or a deduction under the new MACPS structure.

45. The illustration to Paragraph 5, correctly understood, is an illustration of this transitional adjustment. In scenario (a), the employee received no actual promotions but had received ACP upgradations to the higher scales under the ACP Scheme. In scenario (b), the employee had received actual promotions to the higher scales. In both cases, those pre-01.09.2008 ACP-era upgradations and promotions are "ignored on account of merger," and the employee begins the MACPS entitlement count afresh from Grade Pay Rs. 4200. The

illustration directs two fresh MACP upgradations for both scenarios but this is the starting position before Paragraph 8 is applied.

46. The crucial and determinative point is that the illustration to Paragraph 5 addresses the pre-MACPS history; Paragraph 8 addresses the post-01.09.2008 MACPS period. Paragraph 5's direction to "ignore" past promotions means: do not *count those past promotions* as having used up MACP slots. It does not mean: grant the employee upgradations regardless of future promotions earned within the MACPS period. If, after 01.09.2008, the employee whether he falls under scenario (a) or scenario (b) of the illustration earns further promotions within his cadre that carry the same Grade Pay, those post-01.09.2008 promotions are counted under Paragraph 8. The illustration to Paragraph 5 operates in the pre-MACPS space; Paragraph 8 operates in the post-MACPS space. The two provisions are complementary, not contradictory.

47. Even if the illustration were read, as the Respondent urges, as an absolute direction that employees in merged-scale cadres receive two upgradations regardless of all subsequent career progression it would still not assist the Respondent on the facts of the present case. The Respondent's promotions to Passenger Guard (1992) and Mail/Express Guard (1993) both predate the MACPS, which came into force on 01.09.2008. He retired in 2009. The question in his case is not whether pre-MACPS promotions count under Paragraph 8; it is whether the fact that he had, by the time the MACPS came into force, already traversed the entire Guard cadre and was occupying the terminal post means he had exhausted three promotional rungs. On any reading, RBE No. 76/2011 which specifically addresses the Guard cadre situation and counts three promotions under Paragraph 8 as exhausting the MACP slots supports the interpretation canvassed on behalf of the appellants.

48. The binding force of RBE No. 76/2011 and RBE No. 142/2012 also falls for examination. The principles governing the effect of executive interpretations of government service schemes are well established. A government service scheme, such as the MACPS, is an executive instrument. Its interpretation by the administering authority particularly where that interpretation follows consultation with the nodal department (DoPT in the case of the MACPS) is entitled to due consideration. This Court in *M.V. Mohanan Nair* (supra), in Paragraph 30, held in explicit terms that "Departmental clarifications issued by DoPT are integral to the Scheme and binding on all authorities." This is not a statement of mere administrative courtesy. It reflects the well-established principle that an executive scheme created by the Government for its own employees is to be administered as the Government intends, and that executive interpretations of such schemes, when issued by the competent authority in consultation with the nodal department, are binding on service

tribunals, subordinate courts, and all administrative authorities.

49. RBE No. 76/2011 was issued by the Railway Board after consultation with DoPT. It is not a circular issued unilaterally or without reference to the scheme's principal custodian. Its contents have not been challenged in the present proceedings as ultra vires the MACPS or as contrary to any statutory provision. The Respondent's case before this Court is not that RBE No. 76/2011 is invalid; his case is that Paragraph 5's illustration should be read as overriding it. For the reasons set out in Paragraphs 39 to 43 above, that reading does not hold. The circular requires consideration while interpreting the Scheme. It categorically applies Paragraph 8 to the Guard cadre, counts the relevant promotions, and concludes that employees who have reached Mail/Express Guard have exhausted their MACP entitlement.

50. RBE No. 142/2012 provides an independent and self-sufficient basis for the Appellants' case.

It lays down a rule of general application: MACPS upgradation cannot be to a Grade Pay higher than that available on normal promotion in the hierarchy. This rule follows naturally from the structure of the MACPS: if the MACPS is intended to provide financial progression as a substitute for promotional advancement, it cannot be used to provide financial levels that would exceed what the employee could have achieved through the highest actual promotion available to him. Where no promotional post in the cadre carries Grade Pay above Rs. 4200, granting MACP at Grade Pay Rs. 4600 or Rs. 4800 would not be a substitute for a promotion that the employee missed; it would be a windfall that exceeds the financial ceiling of the cadre altogether. RBE No. 142/2012 expressly prohibits this.

51. In *Union of India v. M.V. Mohanan Nair* (supra), this Court considered the MACPS in the context of the Railway's running staff. In Paragraph 30, this Court observed:

> *"MACP Scheme envisages merely placement in the immediate next higher grade pay. By perusal of the MACP Scheme extracted earlier, it is seen that the words used in the Scheme are placement in the immediate next higher grade pay in the hierarchy of the recommended revised pay bands. The term grade pay in the next promotional post is conspicuously absent in the entire body of the MACP Scheme."*

52. The observation that "grade pay in the next promotional post is conspicuously absent from the MACPS" was made in the context of rejecting a contention that MACP upgradations must be confined strictly to the Grade Pay of the next promotional post, even where that Grade Pay happened not to be the next Grade Pay in the PB hierarchy. That observation read in its proper context does not mean that an employee is entitled to MACP upgradations to Grade Pays that bear no relationship to any promotional post in his cadre, or that Paragraph 8 has no operation. *Mohanan Nair* also confirmed, and this is of equal importance for the present case, that "departmental clarifications issued by DoPT are integral to the Scheme and binding on all authorities." It follows that RBE No. 76/2011

a DoPT-consulted clarification must be given effect as an integral part of the Scheme. To the extent *Mohanan Nair* is relied upon by the Respondent as authority for a cadre-ceiling-free interpretation of the MACPS, that reliance is misconceived, instead, it simultaneously commands that DoPT clarifications be followed, and RBE No. 76/2011 is the controlling DoPT-consulted clarification for the Guard cadre.

53. In *Mukti Singha* (supra), Civil Appeal No. 3321/2018, this Court set aside the judgment of a High Court that had proceeded to grant financial upgradation as if the matter were governed by the ACP Scheme, when it in fact pertained to the MACPS. Paragraph 5 of the judgment records:

> *"In our opinion, the view taken by the High Court that the respondents are entitled to grade pay higher than what they may get on actual promotion in the hierarchy cannot be sustained. The High Court erred in distinguishing the judgment on the ground that the same related to ACP Scheme. We do not find any reason to exclude the principle laid down therein for interpretation of MACP.*

> *Moreover, clarification referred to above fully supports this interpretation."*

54. The Respondent and the courts below have sought to read *Mukti Singha* (supra) narrowly, as a decision that corrected only the High Court's error of applying ACP principles to an MACP matter, without any broader ratio. That reading is not consonant with the terms of the judgment. The holding in Paragraph 5 that "the view taken by the High Court that the respondents are entitled to grade pay higher than what they may get on actual promotion in the hierarchy cannot be sustained" is stated as a proposition of general application to the MACPS. It is not confined to cases where the High Court has committed the specific error of applying ACP principles. This Court explicitly said it found "no reason to exclude the principle laid down therein for interpretation of MACP." The principle that an employee cannot receive Grade Pay higher than what he may get on actual promotion in the hierarchy applies to the MACPS as much as to the ACP Scheme. When this is applied to the Guard cadre, it means that

no Guard who has traversed the cadre to Mail/Express Guard the terminal post whose Grade Pay is Rs. 4200 can claim MACP at Grade Pays of Rs. 4600 or Rs. 4800, since those Grade Pays are not available to any Guard on actual promotion.

55. In *Birendra Kujur* (supra), this Court reiterated the same principle, holding that the respondents could not be granted Grade Pay higher than what they may receive on actual promotion under applicable cadre rules. This decision reinforces the conclusion reached on the basis of *Mukti Singha* (supra). Both decisions, taken together, establish that the principle against exceeding the promotional hierarchy's Grade Pay ceiling is an integral feature of the MACPS, not merely a feature of the ACP Scheme.

56. On the effect of SLP dismissals. In *Kunhayammed and Others v. State of Kerala*

and Another[8], a Constitution Bench of this Court held in Paragraph 44:

> *"If the order refusing leave to appeal is a non-speaking order, i.e., does not assign any reasons, then it will not be a declaration of law by the Supreme Court under Article 141 of the Constitution and would not attract the doctrine of merger."*

57. The order dated 07.11.2023 dismissing SLP(C) No. 20906/2019 and connected matters is not merely a non-speaking order it goes further and expressly records that "the question of law, if any, is left open to be decided in an appropriate case." This self-limiting language places it beyond doubt that the dismissal was not a declaration of law and that the question was specifically preserved for a future case. The present appeal is the appropriate case in which the question is resolved. It is significant that this Court, at the first hearing on 01.12.2025, itself noted that the question of law requires to be settled, recognising that the 07.11.2023 order had left it open. The Jodhpur Bench's and

[8] (2000) 6 SCC 359

the Jaipur Bench's reliance on those SLP dismissals as if they embodied a binding determination of the legal position is therefore erroneous, as it is inconsistent with the express terms of those orders and with the principle in *Kunhayammed* (supra).

58. The Respondent placed considerable weight on the circumstance that the Union of India did not challenge the Jodhpur Bench judgment in *Laxman Lal Parihar* (supra) and is stated to have implemented it without reservation. This circumstance does not and cannot create an issue estoppel or a binding precedent against the Union in the present proceedings. The question before this Court is one of public law where the correct interpretation of a government-wide service scheme affecting a large number of employees across the Indian Railways is involved. The Union's omission to challenge a coordinate High Court judgment in one matter involving seventeen employees of a different Zonal Railway cannot estop it from challenging an identical order in a different

proceeding, particularly where this Court has granted leave and has specifically noted that the question of law requires to be settled. The doctrine of issue estoppel operates between the same parties or their privies in relation to the same subject-matter; it does not operate to foreclose a question of law of general public importance merely because the Government failed to challenge one High Court judgment on that question.

59. The principle of judicial discipline applied by both High Court Benches that a co-ordinate Bench must follow or refer, not simply differ is correct as a matter of intra-High Court judicial administration. This Court does not doubt the propriety of the Jaipur Bench's adherence to the Jodhpur Bench judgment in accordance with the principles in *Chandra Prakash and Others v. State of U.P. and Another*[9] and *State of Bihar v. Kalika Kuer and Others*[10]. However, the principle of judicial discipline, by its nature,

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[9] (2002) 4 SCC 234

[10] (2003) 5 SCC 448

cannot operate to immunise from appellate scrutiny a determination that rests on a misreading of a statutory scheme and on the erroneous attribution of binding force to SLP dismissals. The discipline that a coordinate Bench owes to an earlier coordinate Bench judgment is a discipline internal to the High Court. It does not constrain this Court's jurisdiction under Article 136, which is supervisory and corrective in nature. This Court is not bound by the Jodhpur Bench's or the Jaipur Bench's understanding of the MACPS. It has independently examined the provisions and, for the reasons set out in this judgment, reached a different conclusion.

60. There is a submission implicit in the Respondent's case and explicit in the reasoning of the lower courts that the MACPS was intended to address financial stagnation, and that a Guard who spent thirty-two years in service without ever improving his Grade Pay beyond Rs. 4200 is, by any measure, stagnant in the financial sense. The submission is not

without a certain equitable force. It must, however, be addressed by reference to the scheme's provisions, not by reference to the equitable appeal of an individual's predicament.

61. Paragraph 25 of the MACPS itself provides that "if a regular promotion has been offered but was refused by the employee before becoming entitled to a financial upgradation, no financial upgradation shall be allowed as such an employee has not been stagnated due to lack of opportunities." The principle that undergirds this provision is that MACP benefits are available to employees who have been denied a promotional opportunity through no fault of their own, not to those who have received promotions but whose Grade Pay happened to stagnate as a result of a pay structure compression. The Respondent received three functional promotions over the course of his career, reaching the terminal post of his cadre in 1993, sixteen years before his retirement. He was not denied a promotional opportunity. His Grade Pay did not progress because the Sixth

CPC decided, as a matter of pay policy, to compress the Guard posts into a single Grade Pay. That was a pay-structure decision; its financial consequences cannot be redressed through the MACPS in a manner that exceeds the cadre's promotional Grade Pay ceiling, as that ceiling itself is a product of the same pay-structure decision.

62. The position is further fortified when the nature of the duties attached to each promotional post within the Guard cadre is examined alongside the financial consequences of each promotion. A Senior Goods Guard is primarily engaged in freight operations with relatively limited safety exposure and public-interface obligations. A Senior Passenger Guard is entrusted with passenger train operations, carries heightened safety responsibilities, and is required to manage emergencies, chain-pulling incidents, and continuous public accountability. A Mail/Express Guard operates high-speed trains under stringent time-bound conditions, shoulders the highest degree of public safety

responsibility within the cadre, and is subject to intensive vigilance scrutiny. Each of these transitions represents a substantive increase in operational burden and accountability. The Railway Board's own executive instructions reflect this progression precisely: the additional allowance of Rs. 750 per month plus Dearness Allowance for Senior Passenger Guard and Rs. 1125 per month plus Dearness Allowance for Mail/Express Guard are specifically calibrated to the enhanced demands of those posts. An employee who progressed from freight-train duty to the operation of high-speed mail and express services, receiving at each stage enhanced emoluments commensurate with those enhanced demands, experienced a career of continuous advancement. The stagnation that the MACPS was designed to remedy is the condition of an employee who, through the absence of promotional opportunity, has been denied the financial benefits that promotion carries. The Respondent is not such an employee.

63. This Court is also mindful of the structural consequence of a contrary holding. If a Mail/Express Guard the holder of the terminal post of the Guard cadre, the highest functional achievement within that cadre is granted MACP at Grade Pay Rs. 4600 and then Rs. 4800, he will, as a matter of financial entitlement, draw a Grade Pay higher than the highest Grade Pay available to any Guard on any actual promotion. The MACPS, on the Respondent's reading, would place a Guard who has been promoted to the highest post of his cadre at a financial level higher than that of the highest post. This result is structurally anomalous. It means that the MACPS, on the Respondent's interpretation, is not merely providing a substitute for promotion it is creating financial entitlements that have no anchor whatsoever in the cadre's structure. That cannot have been the intent of a scheme premised on the idea of financial progression in lieu of promotional advancement.

64. The consistent views of the Allahabad High Court in Writ-A No. 18244/2013 and the Patna

High Court in CWJC No. 6398/2016, both decided in favour of the employees, have been noted. Those judgments, and the SLPs filed against them which were dismissed in 07.11.2023 with the question of law left open, represent one strand of judicial opinion on this question. As this Court has explained in the preceding paragraphs, the analysis in those decisions to the extent it holds that the Paragraph 5 illustration overrides Paragraph 8 for the Guard cadre, or that Guard cadre movements are not promotions under Paragraph 8 does not, in this Court's considered view, correctly apply the provisions of the MACPS. The dismissal of the SLPs against those judgments with the question of law left open reflects this Court's deliberate choice not to endorse those decisions as declaring the law; it was a choice that preserved the question for the present occasion. The present judgment resolves that question, with the benefit of full argument, in a contrary direction.

65. This Court records its conclusions on the question formulated above as follows:

(i) Paragraph 8 of the MACPS applies to the Guard cadre. The posts of Senior Goods Guard, Passenger Guard, Senior Passenger Guard, and Mail/Express Guard are distinct posts in the promotional hierarchy as per the applicable Recruitment Rules, carrying the same Grade Pay of Rs. 4200 in Pay Band PB-2. The functional promotions earned within the Guard cadre constitute "promotions" within the meaning of Paragraph 8. An employee who has traversed the Guard cadre up to Mail/Express Guard has earned three promotions counted under Paragraph 8 (with the Passenger Guard to Senior Passenger Guard movement ignored under Paragraph 5) and has thereby exhausted all three financial upgradation slots under the MACPS. He is not entitled to any further financial upgradation.

(ii) It is further recorded that the promotions so earned were not, in substance, financially inconsequential merely because Grade Pay remained constant. Each promotion within the

Guard cadre entailed a promotional increment and the consequential enhancement of running-duty allowances and post-specific emoluments, the details of which have been noted in the preceding analysis. An employee who received these financial benefits through successive promotions has not experienced financial stagnation within the meaning of the MACPS and is not entitled to further financial upgradation under the Scheme on that ground.

(iii) The illustration to Paragraph 5, correctly understood, is a transitional provision addressing the treatment of pre-MACPS ACP-era promotions and upgradations. It does not override Paragraph 8 in respect of the post-01.09.2008 MACPS period. The Guard cadre's pre-revised pay scales correspond to those in the illustration, but the illustration directs only that pre-MACPS promotions be ignored for the purpose of the MACPS starting count; it does not direct that all subsequent promotions earned within the MACPS period, or all promotions earned before the MACPS period but counted under Paragraph 8, are similarly to be ignored.

(iv) RBE No. 76/2011 and RBE No. 142/2012, as DoPT-consulted binding executive clarifications of the MACPS, correctly apply Paragraph 8 to the Guard cadre and correctly reflect the position that MACP upgradation cannot exceed the Grade Pay ceiling of the promotional hierarchy. These circulars are in conformity with, and not in derogation of, the parent Scheme. They must be given full effect.

(v) The ratio of this Court in *Union of India v. Mukti Singha*, Civil Appeal No. 3321/2018, and *Union of India v. Birendra Kujur*, Civil Appeal No. 3328/2018, that an employee cannot be granted Grade Pay higher than what he may get on actual promotion in the hierarchy applies to the MACPS and governs the present case. In *M.V. Mohanan Nair* (supra), the endorsement of DoPT clarifications as integral to and binding under the Scheme further reinforces the Appellants' position.

(vi) The dismissal of SLP(C) No. 20906/2019 and connected matters on 07.11.2023 does not constitute a declaration of law under Article 141 of the Constitution. That order expressly reserved the question of law. The High Court erred in treating those dismissals as a binding determination of the correct legal position.

(vii) The impugned order of the High Court, in following the Jodhpur Bench judgment in *Laxman Lal Parihar* on the basis of judicial discipline without independently examining the MACPS provisions, the Recruitment Rules, or the binding circulars, proceeded on an erroneous legal foundation. The conclusion reached by the Jodhpur Bench, followed by the Jaipur Bench, that Paragraph 5's illustration overrides Paragraph 8 for the Guard cadre, and that the Guard cadre movements are not promotions for MACP purposes, is incorrect and is, by this judgment, set aside.

66. In the light of the foregoing analysis and the conclusions recorded above, the appeal is allowed. The judgment and order dated 06.01.2025, passed by the High Court of Judicature for Rajasthan at Jaipur in D.B. Civil

Writ Petition No. 16939/2024 is set aside. The orders of the Central Administrative Tribunal, Jaipur Bench, dated 11.07.2014 in O.A. No. 468/2011 and dated 11.07.2024 in O.A. No. 92/2015, to the extent they directed the grant of MACP financial upgradations at Grade Pay Rs. 4600 and Grade Pay Rs. 4800 to the Respondent, are set aside. The speaking order dated 15.10.2014 passed by the Divisional Railway Manager, Kota, rejecting the Respondent's MACP claim on the basis of Paragraph 8 of the MACPS and RBE No. 142/2012, is restored and confirmed.

67. No recovery of any MACP benefits already paid to the Respondent shall be made. The statement made before this Court on 01.12.2025 by the learned Additional Solicitor General on behalf of the Appellants that no recovery in terms of the impugned order shall be effected from the Respondent is recorded and forms part of this order.

68. The decision of this Court, as set out in this judgment, shall operate in the following terms: all similarly situated Railway Guards across Indian Railways who have traversed the Guard cadre up to Mail/Express Guard and whose MACP claims at Grade Pay Rs. 4600 and Rs. 4800 were denied or withdrawn pursuant to RBE No. 76/2011, RBE No. 142/2012, or any administrative order consistent with this judgment, and who have not already received those benefits pursuant to individual orders that have attained finality and been implemented inter partes, shall have their MACP positions regulated in accordance with the law as declared in this judgment. Employees who have received MACP benefits pursuant to orders of a Tribunal or High Court that have attained finality between the parties concerned and have been implemented shall not be subjected to any recovery or revision on the basis of this judgment.

69. In view of our decision in Civil Appeal..../2026 @ SLP (C) No.35363/2025, Civil

Appeal...../2026 @ SLP (C) Diary No.67055/2025 and Civil Appeal...../2026 @ SLP (C) No.11050 of 2026 are also allowed in the same terms.

70. Accordingly, the judgment and order dated 03.04.2025 in CWP No. 9803/2023 and judgment and order dated 20.03.2025 in D.B. Civil Writ Petition No.15303/2023 passed by the High Court of Judicature for Rajasthan at Jaipur Bench are set aside. The orders passed by the Competent Authority withdrawing/denying the MACP claims are restored and confirmed.

71. Pending interlocutory applications stand disposed of.

72. There shall be no order as to costs.

...J.
[SANJAY KAROL]

...J.
[AUGUSTINE GEORGE MASIH]

NEW DELHI;
JULY 23, 2026.