IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No. 12326 of 2017

==========

Purnendu Shekhar Sinha son of Late Ram Swaroop Singh, Resident of Burmah Shell Lane, Mithapur, P.S.- Jakkanpur, District- Patna.

... ... Petitioner/s

Versus

1. The Union Of India through the Secretary, Department of Economic Affairs, Ministry of Finance, Government of India, North Block, New Delhi.
2. The Secretary, Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi
3. The Chairman, Central Board of Direct Taxes, North Block, New Delhi (under Ministry of Finance, Government of India).
4. The Chief General Manager, State Bank of India, Local Head Office, West Gandhi Maidan, Patna.

... ... Respondent/s

Headnotes

Income Tax Act, 1961 – Section 10(10AA) – writ of mandamus seeking to declare a part of section 10(10AA) placing cap for seeking exemption from tax on the amount receivable as leave encashment at the time of retirement of the employees other than of the government as ultravires to the constitution and remove the unconstitutional party by applying the doctrine of severability after saving the beneficial portion of the enactment – The petitioner joined the SBI in the year 1981 and retired on 31.08.2017 – As per him, he was entitled to Rs. 6.7 lakh, but after deduction of income tax, he got Rs 4.7 lakh as the rest f the amount was taxable. As per him, had he been in state or central government services, no deduction on account of leave salary payable be made at the time of retiement and he would have been entitled to recevie the entire sum – writ petition – as per petitioner, distinction between the governmentemployees and non-government employees is not a valid classification to bestow certain beenfits to one class while depriving the others of it – Held distinction made between the central and state government employees vis-a-vis others is definately a reasonable classification which have been found proper in various cases decided by the Hon'ble the Apex court – Held that state has wide descretion in the matter of classification for taxation – Distinction u/s -10(10AA) is neither discriminating or violative of the Article 14 of the constitution – Hon'ble Apex court held that the state undoubtedly enjoys greater lattitude in the matter of taxing statuts. It may impose a tax on a class of people whereas it may not do so in respect of other class – The employees of government companies cannot claim the same legal rights as government employees – A.K. Bindal vs U.O.I (2003)5 SCC 163 relied on' U.O.I. & ors. Vs Shri Kamal kumar Kalia(W.p 11846/2010) relied on – S.K. Dutta vs Lawrenc Singh(1968)68 ITR 272 relied on to hold that state has wide discretion in selecting persons or objectives it will tax, and a statute is not open to attack on the ground that it taxes some persons or objects and not others – Held that section 10(10AA) has withstood the judicial scrutiny again and again and there is no need to give a relook to it, The petitioner, a retired employee of the state bank of india can not claim purity with the employees of the central and state Government,and in that background, the deduction so made cannot be interfered with – The Writ petition was dismissed[Para 1,3,2,32,425,26,27,28,29,31]

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12326 of 2017

==========

Purnendu Shekhar Sinha son of Late Ram Swaroop Singh, Resident of Burmah Shell Lane, Mithapur, P.S.- Jakkanpur, District- Patna.

... ... Petitioner/s

Versus

1. The Union Of India through the Secretary, Department of Economic Affairs, Ministry of Finance, Government of India, North Block, New Delhi.
2. The Secretary, Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi
3. The Chairman, Central Board of Direct Taxes, North Block, New Delhi (under Ministry of Finance, Government of India).
4. The Chief General Manager, State Bank of India, Local Head Office, West Gandhi Maidan, Patna.

... ... Respondent/s

==========

Appearance :

For the Petitioner/s	:	Mr. Kundan Kumar Sinha, Advocate Mr. Bipin Krishna Singh, Advocate
For the Respondent/s	:	Dr. K.N. Singh, Senior Advocate & ASG Ms. Archana Sinha, Advocate
For SBI	:	Mr. Rakesh Kumar Singh, Advocate

==========

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
C.A.V. JUDGMENT
(Per: HONOURABLE MR. JUSTICE RAJIV ROY)

Date : 26-02-2024

The writ petition has been preferred:

for issuance of writ of mandamus and other appropriate writ(s), order(s) or direction(s) declaring that part of the Section 10(10AA) of the Income Tax Act, 1961 (henceforth for short 'the Act') by operation of which a cap has been

placed on exemption from income tax from the leave encashment amount at the time of retirement of the employees other than government employees, particularly as such cap has not been placed on the amount receivable as leave encashment at the time of retirement in respect of government employees, as ultra vires to the Constitution of India and remove the unconstitutional part by applying the Doctrine of Severability so that the beneficial portion of the enactment is saved, the intent of the Legislature to provide relief to the retirees in their twilight days is not frustrated and the enactment after severance does not suffer from unconstitutionality as prayed for by the petitioner.

2. The facts leading to the writ petition are as follows:

3. The petitioner joined the State Bank of India (henceforth for short 'the S.B.I.') in the year 1981 and after putting in more than 36 years of service retired on 31.08.2017.

4. According to the writ petition filed prior to his retirement, he made a case that once retired, he was entitled to Rs. 6,70,000/- but after deduction of income tax he will be getting only a sum of Rs. 4,70,000/- approximately as rest of the amount will be liable to tax. However, had he been in the State or Central Government Services, no deduction on account of

income tax would have been made from the leave salary payable to the petitioner at the time of his retirement and he would have been entitled to receive the entire sum.

5. According to him, it is only because of the operation of Section 10(10AA) of the Income Tax Act, 1961 (henceforth for short 'the Act') which discriminates between the similarly placed group of employees that he would lose so much money. Section 10 (10AA) of 'the Act' read as follows:

CHAPTER III

INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME:

Incomes not included in total income

10*. In computing the total income of a previous year of any person, any income falling within any of the following clauses shall not be included*

(10AA) (i) *any payment received by an employee of the Central Government or a State Government as the cash equivalent of the leave salary in respect of the period of earned leave at his credit at the time of his retirement whether on superannuation or otherwise;*

(ii) any payment of the nature referred to in sub-clause (i) received by an

employee, other than an employee of the Central Government or a State Government, in respect of so much of the period of earned leave at his credit at the time of his retirement whether on superannuation or otherwise as does not exceed ten months, calculated on the basis of the average salary drawn by the employee during the period of ten months immediately preceding his retirement whether on superannuation or otherwise, subject to such limit as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the limit applicable in this behalf to the employees of that Government:

Provided *that where any such payments are received by an employee from more than one employer in the same previous year. the aggregate amount exempt from income-tax under this sub- clause shall not exceed the limit so specified:*

Provided further *that where any such payment or payments was or were received in any one or more earlier previous years also and the whole or any part of the amount of such*

payment or payments was or were not included in the total income of the assessee of such previous year or years, the amount exempt from income-tax under this sub-clause shall not exceed the limit so specified, as reduced by the amount or, as the case may be, the aggregate amount not included in the total income of any such previous year or years.

Explanation for the purposes of sub-clause (ii),-

the entitlement to earned leave of an employee shall not exceed thirty days for every year of actual service rendered by him as an employee of the employer from whose service he has retired;"

6. The contention of the petitioner is that the impugned section 10(10AA) of 'the Act' does not place any cap on the period of leave and amount of leave salary which will be out of income tax net at the time of retirement in the case of government employees whether they are in Central or State Services, whereas in the case of employees of other establishments, the period of leave is capped at 10 months and the maximum amount exempted from income tax is subject to such limit as the Central Government may notify in the Official

Gazette the same being in the year 2017 to be Rs.3.00 lakh which means that any amount which is in excess of Rs.3.00 lakh will be liable to tax.

7. The further contention is that the leave salary rules are framed as per different service rules applicable to employees of different organizations whereas as per the Central Civil Services (Leave) Rules, 1972 (henceforth for short 'the Rules') encashment of Earned Leave standing at the credit of a retiring government employee is admissible on the date of retirement subject to a maximum of 300 days, i.e. ten months whereas in the case of personnel retiring from bank services, the leave encashment is admissible subject to a maximum of 240 days only. Learned counsel submits that the petitioner is not concerned with the period specified in 'the Act' but the cap on maximum amount exempted from tax which adversely affects his interests which led him to file the present writ application.

8. Learned counsel submits that in the Income Tax which is a personal tax, the distinction made between government employees and non-government employees is not a valid classification to bestow certain benefits to one class while depriving the others of it.

9. Learned counsel relied on in the case of ***Union of***

India and Others vs N S Rathnam & Sons *reported in* ***(2015) 10 SCC 681***. The relevant portion of the order of the Hon'ble Apex Court held in para 12 read as follows:

> *When the exemption is granted to a particular class of persons, then the benefit thereof is to be extended to all similarly situated person. The Notification has to apply to the entire class and the Government cannot create sub-classification thereby excluding one sub-category, even when both the sub-categories are of same genus. If that is done, it would be considered as violating the equality clause enshrined in Article 14 of the Constitution. Therefore, judicial review of such Notifications is permissible in order to undertake the scrutiny as to whether the Notification results in invidious discrimination between two persons though they belong to the same class."*

10. Learned counsel submits that the Hon'ble Apex Court further held that:

> *"In Aashirwad Films v. Union of India and Others [(2007) 6 SCC 624] this aspect has been articulated in the following manner. (SCC PP. 628-29 paras 9-12)*
>
> *'9. The State undoubtedly enjoys greater*

latitude in the matter of a taxing statute. It may impose a tax on a class of people, whereas it may not do so in respect of the other class.

10. A taxing statute, however, as is well known, is not beyond the pale of challenge under Article 14 of the Constitution of India.

11. In Chhotabhai Jethabhai Patel & Co. v. Union of India, AIR 1962 SC 1006 it was stated: (AIR p. 1021, para 37)

"37. But it does not follow that every other article of Part III is inapplicable to tax laws. Leaving aside Article 31(2) that the provisions of a tax law within legislative competence could be impugned as offending Article 14 is exemplified by such decisions of this Court as Suraj Mall Mohta & Co. v. A.V. Vishvanatha Sastri (AIR 1954 SC 545: (1955) 1 SCR 448) and Meenakshi Mills Ltd. v. A.V. Visvanatha Sastri (AIR 1955 SC 13: (1955) 1 SCR 787). In K.T. Moopil Nair v. State of Kerala (AIR 1961 SC 552) the Kerala Land Tax Act was struck down as unconstitutional as violating the freedom guaranteed by Article 14. It also goes without saying that if the imposition of the tax was discriminatory as contrary to Article 15, the levy would be invalid."

12. A taxing statute, however, enjoys a greater latitude. An inference in regard to

> *contravention of Article 14 would. however, ordinarily be drawn if it seeks to impose on the same class of persons or occupations similarly situated or an instance of taxation which leads to inequality. The taxing event under the Andhra Pradesh State Entertainment Tax Act is on the entertainment of a person. Rate of entertainment tax is determined on the basis of the amount collected from the visitor of a cinema theatre in terms of the entry fee charged from a viewer by the owner thereof.*

11. Learned counsel concludes by submitting that in the given facts and circumstances, the clause of Section 10 (10AA) of 'the Act' that differentiates the tax on the leave encashment between State and Central Government employees *vis-a-vis* others be declared ultra vires.

12. The respondents filed counter-affidavit and according to them, Section 10(10AA) of 'the Act' governs exemption from payment of Income tax with respect to the amounts received towards Leave Salary Encashment at the time of retirement. There are two sub clauses in clause (10AA) of the section of 'the Act' which read as follows:-

> ***(a) sub-clause (i)*** *relates to an employee of the Central Government or a State*

government. It provides complete tax exemption for any payment received as leave encashment by such an employee;

(b) sub-clause (ii) *relates to an employce other than the employee of the Central Government or a State Government. The persons covered under this category includes not only the persons employed in private sector but also employees of PSUs, Public Universities, Statutory bodies, etc. which are not part of the Government. For this category of employees, the tax benefit on leave encashment that can be availed is restricted to the limit notified by the Central Government, irrespective of the quantum of leave encashment actually received by such employee. At present the amount specified as limit is Rs. 25,00,000/ -.*

13. The further contention is that by notification no. S.0.2276(E) dated 24.05.2023, the limit of leave encashment was raised to Rs. 25,00,000/ w.e.f. 01.04. 2023 in relation to 'other' employees mentioned in clause 10(10AA)(ii) of ‘the Act’.

14. Dr. K.N. Singh, learned A.S.G. submits that the State as well as the Central Government employees form distinct class and the petitioner, a Bank employee cannot equate his employment with them. Section 10 (10AA) of ‘the Act’ makes reasonable discrimination and it withstood the test before

the Hon'ble Apex Court.

15. Learned Senior Counsel took this Court to a decision of ***Shri Kamal Kumar Kalia & Others vs Union of India & Others*** decided by the Delhi High Court in W.P. 11846 of 2019 which held as follows:

> *"**5**. So far as the challenge to provisions of Section 10 (10AA) of the Act on the ground of discrimination is concerned, we are of the view that there is no merit therein. This is for the reason that employees of the Central Government and State Government form a distinct class and the classification is reasonable having nexus with the object sought to be achieved. The Central Government and State Government employees enjoy a status and they are governed by different terms and conditions of the employment. Reference here may be made to the decision in **Roshan Lai Tandon v Union of India AIR 1967 SC 1889**, wherein it was held by the Supreme Court that the legal position of a Government servant is more one of status than of Contract. The relevant extract from the said judgment reads as under:*

*"**6**. We pass on to consider the next contention of the petitioner that there was a contractual right as regards the condition of service applicable to the petitioner at the time he entered Grade D and the condition of service could not be altered to his disadvantage afterwards by the notification issued by the Railway Board. It was said that the order of the Railway Board dated January 25, 1958, Annexure 'B', laid down that promotion to Grade 'C' from Grade 'D' was to be based on seniority-cum-suitability and this condition of service was contractual and could not be altered thereafter to the prejudice of the petitioner. In our opinion, there is no warrant for this argument. It is true that the origin of Government service is contractual. There is an offer and acceptance in every case. But once appointed to his post or office the Government servant acquires a status and his rights and obligations are no longer determined by consent of both parties, but by statute or statutory rules which may be framed and altered unilaterally by the Government. In other words, the*

legal position of a Government servant is more one of status than of contract. The hallmark of status is the attachment to a legal relationship of rights and duties imposed by the public law and not by mere agreement of the parties. The emolument of the Government servant and his terms of service are governed by statute or statutory rules which may be unilaterally altered by the Government without the consent of the employee. It is true that Article 311 imposes constitutional restrictions upon the power of removal granted to the President and the Governor under Article 310. But it is obvious that the relationship between the Government and its servant is not like an ordinary contract of service between a master and servant. The legal relationship is something entirely different, something in the nature of status. It is much more than a purely contractual relationship voluntarily entered into between the parties. The duties of status are fixed by the law and in the enforcement of these duties society has an interest. In the language of jurisprudence status is a condition of

membership of a group of which powers and duties are exclusively determined by law and not by agreement between the parties concerned. The matter is clearly stated by Salmond and Williams on Contracts as follows:

So we may find both contractual and status obligations produced by the same transaction. The one transaction may result in the creation not only of obligations defined by the parties and so pertaining to the sphere of contract but also and concurrently of obligations defined by the law itself, and so pertaining to the sphere of status. A contract of service between employer and employee, while for the most part pertaining exclusively to the sphere of contract, pertaining.

also to that of status so far as the law itself has seen fit to attach to this relation compulsory incidents, such as liability to pay compensation for accidents. The extent to which the law is content to leave matters within the domain of contract to be determined by the exercise of the autonomous authority of the parties themselves, or

thinks fit to bring the matter within the sphere of status by authoritatively determining for itself the contents of the relationship, is a matter depending on considerations of public policy. In such contracts as those of service the tendency in modern times is to withdraw the matter more and more from the domain of contract into that of status." (Salmand and Williams on contracts, Lord Edn. Para (2). (emphasis added)

Thus the Government employees enjoy protection and privileges under the Constitution and other laws, which are not available to those who are not the employees of the Central Government and State Governments.

16. Learned A.S.G. submits that merely because the Public Sector Undertakings and Nationalized Banks are considered as State under Article 12 of the Constitution of India for the purpose of entertainment of proceedings under Article 226 of the Constitution and for enforcement of fundamental right under the Constitution, it does not follow that the employees of such Public Sector Undertaking, Nationalised Banks or other institutions which are classified as 'State' assume the status of Central Government and State Government

employees. He submits that it has been held in multiple decisions that employees of Public Sector Undertakings are not at par with government servants.

17. Learned Senior Counsel has referred to the case of Hon'ble Supreme Court in ***A.K. Bindal & Anr. vs Union of India*** *reported in* ***(2003) 5 SCC 163*** and the relevant portions of para 17 read as follows:-

> *The legal position is that identity of the government company remains distinct from the Government. The government company is not identified with the Union but has been placed under a special system of control and conferred certain privileges by virtue of the provisions contained in Sections 619 and 620 of the Companies Act. Merely because the entire share holding is owned by the Central Government will not make the incorporated company as Central Government. It is also equally well settled that the employees of the government company are not civil servants and so are not entitled to the protection afforded by Article 311 of the Constitution (Pyare Lai Sharma v. Managing Director (1989) 3 SCC 448). Since employees of government companies are not government servants, they have absolutely no legal right to claim*

that the Government should pay their salary or that the additional expenditure incurred on account of revision of their pay scale should be met by the Government. Being employees of the companies it is the responsibility of the companies to pay them salary and if the company is sustaining losses continuously over a period and does not have the financial capacity to revise or enhance the pay scale, the petitioners cannot claim any legal right to ask for a direction to the Central Government to meet the additional expenditure which may be incurred on account of revision of pay scales. It appears that prior to issuance of the office memorandum dated 12.4.1993 the Government had been providing the necessary funds for the management of public sector enterprises which had been incurring losses. After the change in economic policy introduced in the early nineties, the Government took a decision that the public sector undertakings will have to generate their own resources to meet the additional expenditure incurred on account of increase in wages and that the Government will not provide any funds for the same. Such of the public sector enterprises (government companies) which had become sick and had been referred to

> *BIFR, were obviously running on huge losses and did not have their own resources to meet the financial liability which would have been incurred by revision of pay scales. By the office memorandum dated 19.7.1995 the Government merely reiterated its earlier stand and issued a caution that till a decision was taken to revive the undertakings, no revision in pay scale should be allowed. We, therefore, do not find any infirmity, legal or constitutional in the two office memorandums which have been challenged in the writ petitions.*

18. Learned Senior Counsel submits that enhancing the exemption limit for leave encashment for other employees has been considered by the Central Government from time to time and effective 01.04.2023, it has now been raised to Rs. 25.00,000/-.

19. As regards the constitutionality of the provisions under section 10 (10AA) vis-à-vis Article 14 of the Constitution of India as raised by the petitioner, learned Senior Counsel cited the decision of a Constitution Bench of the Supreme Court in ***S.K. Dutta, ITO vs Lawrence Singh Ingty, (1968) 68 ITR 272***, wherein it was held thus:

"It is not in dispute that taxation laws must also pass the test of Article 14. That has been laid down by this Court in Moopil Nair v. State of Kerala, [1961] 3 S.C.R. 77. But as observed by this Court in East India Tobacco Co. v. State of Andhra Pradesh, [1963] 1 S.C.R. 404, 409, in deciding whether the taxation law is discriminatory or not, it is necessary to bear in mind that the State has a wide discretion in selecting persons or objects it will tax, and that a statute is not open to attack on the ground that it taxes some person or objects and not others, it only when within the range of its selection, the law operates unequally, and that cannot be justified on the basis of any valid classification, that it would be violative of Article 14. It is well settled that a State does not have to tax everything in order to tax something. It is allowed to pick and choose districts, objects, persons, methods and even rates for taxation if it does so reasonably."

20. He also took this Court to the case of ***State of A.P. v. Nallamilli Ramli Reddi,*** of the Hon'ble Apex Court reported in ***(2001) 7 SCC 708***, in which the Court held in para 8 that:

what Article 14 of the Constitution prohibits is "class legislation" and not "classification for purpose of legislation". If the legislature

reasonably classifies persons for legislative purposes so as to bring them under a well-defined class, it is not open to challenge on the ground of denial of equal treatment that the law does not apply to other persons. The test of permissible classification is twofold: (i) that the classification must be founded on intelligible differentia which distinguishes persons grouped together from others who are left out of the group, and (ii) that differentia must have a rational connection with the object sought to be achieved. Article 14 does not insist upon classification, which is scientifically perfect or logically complete. A classification would be justified unless it is patently arbitrary. If there is equality and uniformity in each group, the law will not become discriminatory, though due to some fortuitous circumstance arising out of peculiar situation some included in a class get an advantage over others so long as they are not singled out for special treatment. In substantia, the differentia required is that it must be real and substantial, bearing some just and reasonable relation to the object of the legislation.

21. Learned Senior Counsel concluded by submitting

that the petitioner has failed to show how Section 10 (10AA) of 'the Act' is arbitrary and as such the writ petition deserves dismissal.

22. The counter-affidavit of the State Bank of India states that the Income Tax Act is a Central legislation and Central Government has the power to enact a law within the periphery of the constitution which can be implemented in its letter and spirit, unless it is declared ultra vires by the competent court.

23. We have gone through the materials on record as well as the submissions put forward by the respective counsels. The sum and substance of the case of the petitioner is that the employees of the Bank as also the Public Sector Undertakings cannot be treated differently holding the equality clause of Article 14 of the Constitution of India. The said contention is unfounded and fit to be rejected as two different set of employees who are not situated equally and form a class different cannot be equated under Article 14 of the Constitution of India. The distinction made between the Central and State Government employees vis-a-vis others is/are definitely a reasonable classification which having been found to be proper in various cases decided by Hon'ble the Apex Court.

24. Though we accept that a taxation law cannot claim immunity from the equality clause that finds enshrined in Article 14 of the Constitution of India and it has to pass the test, this Court is also conscious of the fact that considering the intrinsic complexity of fiscal adjustments of diverse elements, the State has wide discretion in the matter of classification for the taxation purposes.

25. The legislature must have the freedom to select and classify persons, properties and income which it would tax and/or not tax. Thus, the differentiation made by the State between the employees of the Central and State Governments on the one hand and the other employees on the other in Section 10 (10 AA) of 'the Act' in our view is neither discriminating nor violative of the Article 14 of the Constitution of India.

26. Even in the case of **Union of India and others (supra)** cited by the learned counsel for the petitioner do not come to his rescue as in the said case too, Hon'ble Apex Court held that the State undoubtedly enjoys greater latitude in the matter of taxing statute. It may impose a tax on a class of people whereas it may not do so in respect of the other class.

27. On the other hand, in **Kamal Kumar Kalia and others (supra**) which was specially dealing with Section 10

(10AA) of 'the Act' took note of an order of the Hon'ble Apex Court in **Roshan Lal Tandon Vs. Union of India** reported in **AIR 1967 SC 1889** and held that there is no merit in the contention put forward that the employees of Public Sector Undertakings and Nationalized Banks are at par with the Central and State Government employees as they are also rendering services for the Government. The employees of Government Companies cannot claim the same legal rights as Government employees.

28. We are guided by the decision of the Hon'ble Apex Court in **A.K. Bindal & Anr. (supra)** wherein it was held that identity of government company remains distinct from the government. It is not identified with the Union but has been placed under a special system of Centre and conferred certain privileges. It further held that since the employees of government companies are not government servants, they have absolutely no right to claim parity.

29. This Court also takes note of the case of **S.K. Dutta, ITO (supra)** in which the Hon'ble Supreme Court held that State has wide discretion in selecting persons or objects it will tax and that a statute is not open to attack on the ground that it taxes some persons or objects and not others. Hon'ble Apex

Court further held that the State is allowed to prefer and choose districts, objects, persons, methods and even rates of taxation if it does so reasonably.

30. Again in the case of **Government of Andhra Pradesh (supra),** the Hon'ble Apex Court observed that if there is equality and uniformity in each group, the law will not become discriminatory, though due to some fortuitous circumstance arising out of peculiar situation, some included in a class get an advantage over others so long as they are not singled out for special treatment.

31. We are thus of the view that classification made in the Section 10 (10AA) of 'the Act' has withstood the judicial scrutiny again and again and there is no need to give a re-look to it. The petitioner, a retired employee of the State Bank of India cannot claim parity with the employees of the Central and State Government and in that background, the deductions so made cannot be interfered with.

32. We have taken note of the fact that subsequently the amount/limit of leave encashment has been raised to Rs. 25,00,000/- effective 01.04.2023. We must record that it has been a belated exercise as the last revision took place in the year 2002. However, this does not benefit the petitioner as he has

already retired in the year 2017.

33. The writ petition is dismissed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Adnan/-

AFR/NAFR	AFR
CAV DATE	01.02.2024
Uploading Date	26.02.2024
Transmission Date	