



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-सा.-20022026-270342
CG-DL-W-20022026-270342

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY
साप्ताहिक
WEEKLY

सं. 5]	नई दिल्ली, फरवरी 8—फरवरी 14, 2026, शनिवार/ माघ 19—माघ 25, 1947
No. 5]	NEW DELHI, FEBRUARY 8— FEBRUARY 14, 2026, SATURDAY/ MAGHA 19— MAGHA 25, 1947

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह पृथक संकलन के रूप में रखा जा सके
Separate Paging is given to this Part in order that it may be filed as a separate compilation

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

भारत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) द्वारा जारी किए गए सांविधिक आदेश और अधिसूचनाएं
Statutory Orders and Notifications Issued by the Ministries of the Government of India
(Other than the Ministry of Defence)

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

नई दिल्ली, 28 जनवरी, 2026

का.आ. 131.—केंद्र सरकार, राजभाषा (संघ के शासकीय प्रयोजनों के लिए प्रयोग) नियम, 1976 के नियम 10 के उप-नियम (4) के अनुसरण में, राजस्व विभाग के केंद्रीय प्रत्यक्ष कर बोर्ड के अधीन निम्नलिखित कार्यालयों, जिनके 80 प्रतिशत से अधिक कर्मचारियों/अधिकारियों ने हिंदी का कार्य साधक ज्ञान प्राप्त कर लिया है, को उक्त नियम के तहत अधिसूचित करती है:

प्रधान मुख्य आयकर आयुक्त, पुणे

क्रम संख्या.	कार्यालय का नाम
1	कार्यालय आयकर आयुक्त (प्रशासन एवं टीपीएस), पुणे
2	कार्यालय अपर आयकर आयुक्त(मुख्यालय) (प्रशासन एवं टीपीएस), पुणे
3	कार्यालय अपर आयकर आयुक्त (मुख्यालय) (समन्वय), पुणे
4	कार्यालय आयकर आयुक्त (न्यायिक), पुणे
5	कार्यालय आयकर आयुक्त (टी.डी.एस.), पुणे
6	कार्यालय आयकर निदेशक (आसूचना व आपराधिक अन्वेषण), पुणे
7	कार्यालय आयकर आयुक्त (ड्यूटी), पुणे
8	कार्यालय आयकर आयुक्त (अंतर्राष्ट्रीय कराधान एवं अन्तरण मूल्य निर्धारण), पुणे
9	कार्यालय आयकर आयुक्त (लेखा परीक्षा), पुणे
10	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-1, पुणे
11	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-2, पुणे
12	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-3, पुणे
13	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-4, पुणे
14	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-8, पुणे
15	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-10, पुणे
16	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-13, पुणे
17	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-1, कोल्हापुर
18	कार्यालय आयकर आयुक्त (अपीलस) यूनिट-2,कोल्हापुर
19	कार्यालय प्रधान आयकर आयुक्त-1, पुणे
20	कार्यालय कर वसूली अधिकारी - 1, पुणे
21	कार्यालय अपर आयकर आयुक्त रेंज-1, पुणे
22	कार्यालय उप आयकर आयुक्त सर्कल1 (1), पुणे
23	कार्यालय आयकर अधिकारी वार्ड - 1 (1)
24	कार्यालय आयकर अधिकारी वार्ड - 11 (1)
25	कार्यालय आयकर अधिकारी वार्ड - 11 (3) सामान्य मुख्यालय, पुणे
26	कार्यालय आयकर अधिकारी वार्ड - 11 (4) सामान्य मुख्यालय, पुणे
27	कार्यालय आयकर अधिकारी वार्ड 11 (5), पुणे
28	कार्यालय आयकर अधिकारी वार्ड1, अहमदनगर
29	कार्यालय आयकर अधिकारी वार्ड2, अहमदनगर
30	कार्यालय अपर आयकर आयुक्त रेंज, कोल्हापुर
31	कार्यालय संयुक्त आयकर आयुक्त रेंज, कोल्हापुर
32	कार्यालय उप आयकर आयुक्त सर्कल-1, कोल्हापुर
33	कार्यालय आयकर अधिकारी, वार्ड1 (1) कोल्हापुर
34	कार्यालय आयकर अधिकारी, वार्ड1 (5) कोल्हापुर
35	कार्यालय आयकर अधिकारी, वार्ड2 (1) कोल्हापुर
36	कार्यालय आयकर अधिकारी, इचलकरंजी
37	कार्यालय आयकर अधिकारी, वार्ड1, इचलकरंजी
38	कार्यालय आयकर अधिकारी, रत्नागिरी
39	कार्यालय आयकर अधिकारी ,वार्ड-1 रत्नागिरी
40	कार्यालय आयकर अधिकारी, कुदाल
41	कार्यालय आयकर अधिकारी,वार्ड, कुदाल
42	कार्यालय अपर आयकर आयुक्त, रेंज, सांगली
43	कार्यालय अपर/संयुक्त आयकर आयुक्त, रेंज, सांगली
44	कार्यालय आयकर अधिकारी, वार्ड-1, सांगली

45	कार्यालय आयकर अधिकारी, वार्ड-2, सांगली
46	कार्यालय आयकर अधिकारी, वार्ड-3, सांगली
47	कार्यालय आयकर अधिकारी, वार्ड-4, सांगली
48	कार्यालय आयकर अधिकारी, वार्ड-5, सांगली
49	कार्यालय प्रधान आयकर आयुक्त-2, पुणे
50	कार्यालय कर वसूली अधिकारी-2, पुणे
51	कार्यालय अपर आयकर आयुक्त रेंज-2
52	कार्यालय सहायक आयकर आयुक्त सर्कल-2
53	कार्यालय आयकर अधिकारी, वार्ड-2 (1)
54	कार्यालय आयकर अधिकारी, वार्ड-2 (2)
55	कार्यालय आयकर अधिकारी, वार्ड-2 (4)
56	कार्यालय आयकर अधिकारी, वार्ड-3 (1)
57	कार्यालय आयकर अधिकारी, वार्ड-3 (3)
58	कार्यालय अपर आयकर आयुक्त रेंज-3
59	कार्यालय उप आयकर आयुक्त सर्कल 4
60	कार्यालय आयकर अधिकारी, वार्ड-4 (1)
61	कार्यालय आयकर अधिकारी, वार्ड-4 (2)
62	कार्यालय आयकर अधिकारी, वार्ड-4 (3)
63	कार्यालय आयकर अधिकारी, वार्ड-4 (4)
64	कार्यालय आयकर अधिकारी, वार्ड-4(5)
65	कार्यालय प्रधान आयकर आयुक्त-3, पुणे
66	कार्यालय कर वसूली अधिकारी-3
67	कार्यालय अपर आयकर आयुक्त रेंज-5
68	कार्यालय आयकर अधिकारी, वार्ड-5 (1)
69	कार्यालय आयकर अधिकारी, वार्ड-5 (2)
70	कार्यालय आयकर अधिकारी, वार्ड-5 (4)
71	कार्यालय आयकर अधिकारी, वार्ड-6(1)
72	कार्यालय आयकर अधिकारी, वार्ड-6(3)
73	कार्यालय आयकर अधिकारी, वार्ड-6(5)
74	कार्यालय अपर आयकर आयुक्त रेंज-8
75	कार्यालय उप आयकर आयुक्त सर्कल 8
76	कार्यालय आयकर अधिकारी, वार्ड-8 (1)
77	कार्यालय आयकर अधिकारी, वार्ड-8(3)
78	कार्यालय आयकर अधिकारी, वार्ड-9(1)
79	कार्यालय आयकर अधिकारी, वार्ड-9 (3)
80	कार्यालय आयकर अधिकारी, वार्ड-10 (1)
81	कार्यालय अपर आयकर आयुक्त रेंज-सतारा
82	कार्यालय उप आयकर आयुक्त सर्कल सतारा
83	कार्यालय आयकर अधिकारी, वार्ड-1
84	कार्यालय आयकर अधिकारी, वार्ड-2
85	कार्यालय आयकर अधिकारी, वार्ड-3
86	कार्यालय आयकर अधिकारी, वार्ड-4
87	कार्यालय आयकर अधिकारी, वार्ड-5
	मुख्य आयकर आयुक्त, नाशिक
1	कार्यालय मुख्य आयकर आयुक्त, नाशिक
2	कार्यालय आयकर अधिकारी(मु.), नाशिक

[illegible]

48	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(2)(6), कोल्हापुर
49	कार्यालय अपर आयकर आयुक्त (निर्धारण एकक)-1(3), कोल्हापुर
50	कार्यालय आयकर उपायुक्त (निर्धारण एकक)-1(3)(1), कोल्हापुर
51	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(3)(2), कोल्हापुर
52	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(3)(3), कोल्हापुर
53	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(3)(4), कोल्हापुर
54	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(3)(5), कोल्हापुर
55	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(3)(6), कोल्हापुर
56	कार्यालय अपर/संयुक्त आयकर आयुक्त(निर्धारण एकक)-1(4), कोल्हापुर
57	कार्यालय आयकर उपायुक्त (निर्धारण एकक)-1(4)(1), कोल्हापुर
58	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(4)(2), कोल्हापुर
59	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(4)(3), कोल्हापुर
60	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(4)(4), कोल्हापुर
61	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(4)(5), कोल्हापुर
62	कार्यालय आयकर अधिकारी (निर्धारण एकक)-1(4)(6), कोल्हापुर
63	कार्यालय प्रधान आयकर आयुक्त(सत्यापन एकक)-1, नाशिक
64	कार्यालय आयकर अधिकारी(मु.) (सत्यापन एकक)-1, नाशिक
65	कार्यालय संयुक्त आयकर आयुक्त(सत्यापन एकक)-1(1), नाशिक
66	कार्यालय सहायक आयकर आयुक्त(सत्यापन एकक)-1(1)(1), नाशिक
67	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(1)(2), नाशिक
68	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(1)(3), नाशिक
69	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(1)(4), नाशिक
70	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(1)(5), नाशिक
71	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(1)(6), नाशिक
72	कार्यालय संयुक्त आयकर आयुक्त(सत्यापन एकक)-1(2), नाशिक
73	कार्यालय सहायक आयकर आयुक्त(सत्यापन एकक)-1(2)(1), नाशिक
74	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(2)(2), नाशिक
75	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(2)(3), नाशिक
76	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(2)(4), नाशिक
77	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(2)(5), नाशिक
78	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(2)(6), नाशिक
79	कार्यालय संयुक्त आयकर आयुक्त(सत्यापन एकक)-1(3), नाशिक
80	कार्यालय सहायक आयकर आयुक्त(सत्यापन एकक)-1(3)(1), नाशिक
81	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(3)(2), नाशिक
82	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(3)(3), नाशिक
83	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(3)(4), नाशिक
84	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(3)(5), नाशिक
85	कार्यालय आयकर अधिकारी (सत्यापन एकक)-1(3)(6), नाशिक
86	कार्यालय मुख्य आयकर आयुक्त, पुणे
87	कार्यालय प्रधान आयकर आयुक्त-4, पुणे
88	कार्यालय कर वसूली अधिकारी-4, पुणे
89	कार्यालय प्रधान आयकर आयुक्त-4, रेंज-7
90	कार्यालय अपर आयकर आयुक्त रेंज-7, पुणे
91	कार्यालय सहायक आयकर आयुक्त सर्कल-7, पुणे
92	कार्यालय आयकर अधिकारी, वार्ड-7 (1) पुणे
93	कार्यालय आयकर अधिकारी, वार्ड-7 (3), पुणे

94	कार्यालय आयकर अधिकारी, वार्ड-14 (1), पुणे
95	कार्यालय आयकर अधिकारी, वार्ड-14 (3), पुणे
96	कार्यालय आयकर अधिकारी, वार्ड- 14 (5), पुणे
97	कार्यालय प्रधान आयकर आयुक्त-4, रेंज 12, पुणे
98	कार्यालय अपर आयकर आयुक्त रेंज-12, पुणे
99	कार्यालय उप आयकर आयुक्त सर्कल-12, पुणे
100	कार्यालय आयकर अधिकारी, वार्ड-12 (1), पुणे
101	कार्यालय आयकर अधिकारी, वार्ड-12 (3), पुणे
102	कार्यालय आयकर अधिकारी, वार्ड-13 (1), पुणे
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104	कार्यालय आयकर अधिकारी, वार्ड-13 (4), पुणे
105	कार्यालय प्रधान आयकर आयुक्त-4, रेंज-सोलापुर
106	कार्यालय अपर आयकर आयुक्त रेंज-1, सोलापुर
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108	कार्यालय आयकर अधिकारी, वार्ड-1 & वार्ड-2, पंढरपुर
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110	कार्यालय आयकर अधिकारी, वार्ड-2 (1), सोलापुर
111	कार्यालय आयकर अधिकारी, वार्ड-2 (3), सोलापुर
112	कार्यालय प्रधान आयकर आयुक्त-1, नासिक
113	कार्यालय अपर/संयुक्त आयकर आयुक्त रेंज-1, नासिक
114	कार्यालय कर वसूली अधिकारी-1, नासिक
115	कार्यालय विशेष रेंज- नासिक
116	कार्यालय अपर/संयुक्त आयकर आयुक्त विशेष रेंज- नासिक
117	कार्यालय सहायक आयकर आयुक्त सर्कल-1 नासिक
118	कार्यालय आयकर अधिकारी, वार्ड-1 (1), नासिक
119	कार्यालय आयकर अधिकारी, वार्ड-2 (1), नासिक
120	कार्यालय आयकर अधिकारी, वार्ड-3 (1), नासिक
121	कार्यालय आयकर अधिकारी, वार्ड-1, धुले
122	कार्यालय आयकर अधिकारी, वार्ड-1 मालेगांव
123	कार्यालय जलगाँव रेंज
124	कार्यालय अपर/संयुक्त आयकर आयुक्त रेंज-1 जलगाँव
125	कार्यालय उप/सहायक आयकर आयुक्त सर्कल-1, जलगाँव
126	कार्यालय आयकर अधिकारी, वार्ड-1 (1), जलगाँव
127	कार्यालय आयकर अधिकारी, वार्ड-1 (2), जलगाँव
128	कार्यालय आयकर अधिकारी, वार्ड-1 (3), जलगाँव
129	कार्यालय आयकर अधिकारी, वार्ड-1 (4), जलगाँव
130	कार्यालय आयकर अधिकारी, वार्ड-2 (1), जलगाँव
131	कार्यालय औरंगाबाद रेंज
132	कार्यालय अपर/संयुक्त आयकर आयुक्त, रेंज-1, औरंगाबाद
133	कार्यालय उप/सहायक आयकर आयुक्त, सर्कल-1, औरंगाबाद
134	कार्यालय आयकर अधिकारी, वार्ड-1 (1), औरंगाबाद
135	कार्यालय आयकर अधिकारी, वार्ड-1 (5), औरंगाबाद
136	कार्यालय आयकर अधिकारी, वार्ड-1, जालना
137	कार्यालय आयकर अधिकारी, वार्ड, हिंगोली
138	कार्यालय आयकर अधिकारी, वार्ड-1, नानदेड
139	कार्यालय आयकर अधिकारी, वार्ड-1, लातूर

140	कार्यालय प्रधान आयकर आयुक्त-1, ठाणे
141	कार्यालय कर वसूली अधिकारी-1, ठाणे
142	कार्यालय अपर/संयुक्त आयकर आयुक्त रेंज-1, ठाणे
143	कार्यालय उप/सहायक आयकर आयुक्त, सर्कल 1, ठाणे
144	कार्यालय आयकर अधिकारी, वार्ड-1 (1), ठाणे
145	कार्यालय आयकर अधिकारी, वार्ड-2 (1), ठाणे
146	कार्यालय आयकर अधिकारी, वार्ड-1, पालघर
147	कार्यालय संयुक्त आयकर आयुक्त रेंज-3, ठाणे
148	कार्यालय उप/सहायक आयकर आयुक्त, सर्कल 3, ठाणे
149	कार्यालय आयकर अधिकारी, वार्ड-1, ठाणे
150	कार्यालय आयकर अधिकारी, वार्ड-3 (2), ठाणे
151	कार्यालय आयकर अधिकारी, वार्ड-3 (4), ठाणे
152	कार्यालय आयकर अधिकारी, वार्ड-4 (1), ठाणे
153	कार्यालय आयकर अधिकारी, वार्ड-4 (4), ठाणे
154	कार्यालय संयुक्त आयकर आयुक्त रेंज-1, कल्याण
155	कार्यालय उप/सहायक आयकर आयुक्त, सर्कल 1, कल्याण
156	कार्यालय आयकर अधिकारी, वार्ड-1 (1), कल्याण
157	कार्यालय आयकर अधिकारी, वार्ड-2 (1), कल्याण
158	कार्यालय आयकर अधिकारी, वार्ड-2(2), कल्याण
159	कार्यालय आयकर अधिकारी, वार्ड-3 (1), कल्याण
160	कार्यालय आयकर अधिकारी, वार्ड-3 (2), कल्याण
161	कार्यालय संयुक्त आयकर आयुक्त, रेंज-1, पनवेल
162	कार्यालय उप आयकर आयुक्त, सर्कल - पनवेल
163	कार्यालय आयकर अधिकारी, वार्ड- 1, पनवेल
164	कार्यालय आयकर अधिकारी, वार्ड-2, पनवेल
165	कार्यालय आयकर अधिकारी, वार्ड-3, पनवेल
166	कार्यालय आयकर अधिकारी, वार्ड-4 , पनवेल
167	कार्यालय आयकर अधिकारी, वार्ड-5, पनवेल
168	कार्यालय आयकर अपीलीय अधिकरण, पुणे
169	कार्यालय (विभागीय प्रतिनिधि)(आयकर अपीलीय अधिकरण)-I, पुणे
170	कार्यालय (विभागीय प्रतिनिधि)(आयकर अपीलीय अधिकरण),II पुणे
171	कार्यालय आयकर आयुक्त (अपील) यूनिट-5, पुणे
172	कार्यालय आयकर आयुक्त (अपील) यूनिट-6, पुणे
173	कार्यालय आयकर आयुक्त (अपील) यूनिट-7, पुणे
174	कार्यालय आयकर आयुक्त (अपील) यूनिट-9, पुणे
175	कार्यालय आयकर आयुक्त (अपील) यूनिट-1, ठाणे
176	कार्यालय आयकर आयुक्त (अपील) यूनिट-2, ठाणे
177	कार्यालय आयकर आयुक्त (अपील) यूनिट-3, ठाणे
178	कार्यालय आयकर आयुक्त (अपील) यूनिट-1, नासिक
179	कार्यालय आयकर आयुक्त (अपील) यूनिट-2, नासिक
180	कार्यालय आयकर आयुक्त (अपील) यूनिट-3, नासिक
181	कार्यालय आयकर आयुक्त (अपील) यूनिट-1, औरंगाबाद
182	कार्यालय आयकर आयुक्त (अपील) यूनिट-2, औरंगाबाद
183	कार्यालय आयकर महानिदेशक (अन्वेषण), पुणे
184	कार्यालय प्रधान आयकर निदेशक (अन्वेषण), पुणे
185	कार्यालय अपर आयकर निदेशक (अन्वेषण), यूनिट-1, पुणे

186	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-1(1), पुणे
187	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-1(2), पुणे
188	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-1(3), पुणे
189	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-1(4), पुणे
190	कार्यालय आयकर अधिकारी (अन्वेषण),यूनिट-1, पुणे/एयर इंटेलिजेंस यूनिट
191	कार्यालय अपर आयकर निदेशक (अन्वेषण),यूनिट-II, पुणे
192	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-II(1), पुणे
193	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-II(2), पुणे
194	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-II(3), पुणे
195	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-II(4), पुणे
196	कार्यालय आयकर अधिकारी (अन्वेषण),यूनिट-II, पुणे
197	कार्यालय अपर आयकर निदेशक (अन्वेषण),विदेशी संपत्ति निवेश यूनिट, पुणे
198	कार्यालय उप आयकर निदेशक (अन्वेषण)-1,विदेशी संपत्ति निवेश यूनिट, पुणे
199	कार्यालय उप आयकर निदेशक (अन्वेषण)-2,विदेशी संपत्ति निवेश यूनिट, पुणे
200	कार्यालय अपर आयकर निदेशक बेनामी निषेध यूनिट, पुणे
201	कार्यालय संयुक्त आयकर आयुक्त बेनामी निषेध यूनिट, पुणे
202	कार्यालय सहायक आयकर आयुक्त बेनामी निषेध यूनिट, पुणे
203	कार्यालय आयकर अधिकारी बेनामी निषेध यूनिट, पुणे
204	कार्यालय अपर आयकर निदेशक (अन्वेषण),यूनिट-III, कोल्हापुर
205	कार्यालय संयुक्त आयकर निदेशक (अन्वेषण),यूनिट-IV, ठाणे
206	कार्यालय उप आयकर निदेशक (अन्वेषण),यूनिट-IV(1), ठाणे
207	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-IV(2), ठाणे
208	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-IV(3), ठाणे
209	कार्यालय आयकर अधिकारी (अन्वेषण),iv ठाणे
210	कार्यालय संयुक्त आयकर निदेशक (अन्वेषण),यूनिट-III, कोल्हापुर
211	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-III(1), कोल्हापुर
212	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-III(2), कोल्हापुर
213	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-III(3), कोल्हापुर
214	कार्यालय सहायक आयकर निदेशक (अन्वेषण),सोलापुर
215	कार्यालय आयकर अधिकारी (अन्वेषण) एवं आहरण एवं संवितरण अधिकारी (अन्वेषण)यूनिटIII,कोल्हापुर
216	कार्यालय प्रधान आयकर निदेशक (अन्वेषण),नागपुर
217	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-I,नागपुर
218	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-II,नागपुर
219	कार्यालय सहायक आयकर निदेशक (अन्वेषण),यूनिट-III,नागपुर
220	कार्यालय अपर आयकर निदेशक (अन्वेषण),नासिक
221	कार्यालय उप आयकर निदेशक (अन्वेषण)-I,औरंगाबाद
222	कार्यालय उप आयकर निदेशक (अन्वेषण)-II,औरंगाबाद
223	कार्यालय उप आयकर निदेशक (अन्वेषण)-I,नासिक
224	कार्यालय उप आयकर निदेशक (अन्वेषण)-II,नासिक
225	कार्यालय अपर आयकर निदेशक (अन्वेषण),विदेशी संपत्ति निवेश यूनिट, नागपुर
226	कार्यालय उप आयकर निदेशक (अन्वेषण)-1,विदेशी संपत्ति निवेश यूनिट, नागपुर
227	कार्यालय उप आयकर निदेशक (अन्वेषण)-2,विदेशी संपत्ति निवेश यूनिट, नागपुर
228	कार्यालय अपर आयकर निदेशक बेनामी निषेध यूनिट, नागपुर
229	कार्यालय संयुक्त आयकर आयुक्त बेनामी निषेध यूनिट, नागपुर
230	कार्यालय सहायक आयकर आयुक्त बेनामी निषेध यूनिट, नागपुर
231	कार्यालय आयकर अधिकारी बेनामी निषेध यूनिट, नागपुर

232	कार्यालय प्रधान आयकर आयुक्त (केन्द्रीय), पुणे
233	कार्यालय केन्द्रीय रेंज-1, पुणे
234	कार्यालय अपर/संयुक्त आयकर आयुक्त केन्द्रीय रेंज-1, पुणे
235	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-1(1), पुणे
236	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-1(2), पुणे
237	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-1(3), पुणे
238	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल कोल्हापुर
239	कार्यालय केन्द्रीय रेंज-2, पुणे
240	कार्यालय अपर/संयुक्त आयकर आयुक्त केन्द्रीय रेंज-2, पुणे
241	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-2(1), पुणे
242	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-2(2), पुणे
243	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-2(3), पुणे
244	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-2(4), पुणे
245	कार्यालय कर वसूली अधिकारी केन्द्रीय, पुणे
246	कार्यालय केन्द्रीय रेंज ठाणे
247	कार्यालय अपर/संयुक्त आयकर आयुक्त केन्द्रीय रेंज, ठाणे
248	कार्यालय सहायक आयकर आयुक्त केन्द्रीय सर्कल-1, ठाणे
249	कार्यालय सहायक आयकर आयुक्त केन्द्रीय सर्कल-2, ठाणे
250	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-3, ठाणे
251	कार्यालय उप आयकर आयुक्त केन्द्रीय सर्कल-4, ठाणे
252	कार्यालय प्रधान आयकर आयुक्त (केन्द्रीय), नागपुर
253	कार्यालय कर वसूली अधिकारी, केन्द्रीय, नागपुर
254	कार्यालय केन्द्रीय रेंज-नागपुर
255	कार्यालय संयुक्त आयकर आयुक्त (केन्द्रीय), रेंज-1&2, नागपुर
256	कार्यालय सहायक आयकर आयुक्त केन्द्रीय सर्कल-1(1), नागपुर
257	कार्यालय सहायक आयकर आयुक्त केन्द्रीय सर्कल-1(2), नागपुर
258	कार्यालय सहायक आयकर आयुक्त केन्द्रीय सर्कल-1(3), नागपुर
259	कार्यालय सहायक आयकर आयुक्त केन्द्रीय सर्कल-2(1), नागपुर
260	कार्यालय सहायक आयकर आयुक्त केन्द्रीय सर्कल-2(2), नागपुर
261	कार्यालय केन्द्रीय रेंज - नासिक
262	कार्यालय संयुक्त आयकर आयुक्त केन्द्रीय, नासिक
263	कार्यालय उप आयकर आयुक्त- केन्द्रीय सर्कल-1, नासिक
264	कार्यालय उप आयकर आयुक्त- केन्द्रीय सर्कल-2, नासिक
265	कार्यालय उप आयकर आयुक्त- केन्द्रीय सर्कल-1, औरंगाबाद
266	कार्यालय उप आयकर आयुक्त- केन्द्रीय सर्कल-2, औरंगाबाद
267	कार्यालय आयकर आयुक्त (अपील) यूनिट-11, पुणे
268	कार्यालय आयकर आयुक्त (अपील) यूनिट-12, पुणे
269	कार्यालय मुख्य आयकर आयुक्त, ठाणे
270	कार्यालय प्रधान आयकर आयुक्त(एयू)-1, पुणे
271	कार्यालय अपर/ संयुक्त आयकर आयुक्त(एयू)-1 (1), पुणे
272	कार्यालय उप/ सहायक आयकर आयुक्त(एयू)-1 (1)(1), पुणे
273	कार्यालय आयकर अधिकारी (एयू)-1 (1)(2), पुणे
274	कार्यालय आयकर अधिकारी (एयू)-1 (1)(3), पुणे
275	कार्यालय आयकर अधिकारी (एयू)-1 (1)(4), पुणे
276	कार्यालय आयकर अधिकारी (एयू)-1 (1)(5), पुणे
277	कार्यालय आयकर अधिकारी (एयू)-1 (1)(6), पुणे

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324	कार्यालय आयकर अधिकारी (एयू)-1 (4)(3), ठाणे
325	कार्यालय आयकर अधिकारी (एयू)-1 (4)(4), ठाणे
326	कार्यालय आयकर अधिकारी (एयू)-1 (4)(5), ठाणे
327	कार्यालय आयकर अधिकारी (एयू)-1 (4)(6), ठाणे
328	कार्यालय प्रधान आयकर आयुक्त(एयू)-2, पुणे
329	कार्यालय अपर/ संयुक्त आयकर आयुक्त(एयू)-2 (1), पुणे
330	कार्यालय उप/ सहायक आयकर आयुक्त(एयू)-2 (1)(1), पुणे
331	कार्यालय आयकर अधिकारी (एयू)-2 (1)(2), पुणे
332	कार्यालय आयकर अधिकारी (एयू)-2 (1)(3), पुणे
333	कार्यालय आयकर अधिकारी (एयू)-2 (1)(4), पुणे
334	कार्यालय आयकर अधिकारी (एयू)-2 (1)(5), पुणे
335	कार्यालय आयकर अधिकारी (एयू)-2 (1)(6), पुणे
336	कार्यालय अपर/ संयुक्त आयकर आयुक्त(एयू)-2 (2), पुणे
337	कार्यालय उप/ सहायक आयकर आयुक्त(एयू)-2 (2)(1), पुणे
338	कार्यालय आयकर अधिकारी (एयू)-2 (2)(2), पुणे
339	कार्यालय आयकर अधिकारी (एयू)-2(2)(3), पुणे
340	कार्यालय आयकर अधिकारी (एयू)-2 (2)(4), पुणे
341	कार्यालय आयकर अधिकारी (एयू)-2 (2)(5), पुणे
342	कार्यालय आयकर अधिकारी (एयू)-2 (2)(6), पुणे
343	कार्यालय अपर/ संयुक्त आयकर आयुक्त(एयू)-2 (3), पुणे
344	कार्यालय उप/ सहायक आयकर आयुक्त(एयू)-2 (3)(1), पुणे
345	कार्यालय आयकर अधिकारी (एयू)-2 (3)(2), पुणे
346	कार्यालय आयकर अधिकारी (एयू)-2(3)(3), पुणे
347	कार्यालय आयकर अधिकारी (एयू)-2 (3)(4), पुणे
348	कार्यालय आयकर अधिकारी (एयू)-2 (3)(5), पुणे
349	कार्यालय आयकर अधिकारी (एयू)-2 (3)(6), पुणे
350	कार्यालय अपर/ संयुक्त आयकर आयुक्त(एयू)-2 (4), पुणे
351	कार्यालय उप/ सहायक आयकर आयुक्त(एयू)-2 (4)(1), पुणे
352	कार्यालय आयकर अधिकारी (एयू)-2 (4)(2), पुणे
353	कार्यालय आयकर अधिकारी (एयू)-2(4)(3), पुणे
354	कार्यालय आयकर अधिकारी (एयू)-2 (4)(4), पुणे
355	कार्यालय आयकर अधिकारी (एयू)-2 (4)(5), पुणे
356	कार्यालय आयकर अधिकारी (एयू)-2 (4)(6), पुणे
357	कार्यालय प्रधान आयकर आयुक्त(वीयू)-1, ठाणे
358	कार्यालय अपर/ संयुक्त आयकर आयुक्त(वीयू)-1 (1), ठाणे
359	कार्यालय उप/ सहायक आयकर आयुक्त(वीयू)-1 (1)(1), ठाणे
360	कार्यालय आयकर अधिकारी (वीयू)-1 (1)(2), ठाणे
361	कार्यालय आयकर अधिकारी (वीयू)-1 (1)(3), ठाणे
362	कार्यालय आयकर अधिकारी (वीयू)-1 (1)(4), ठाणे
363	कार्यालय आयकर अधिकारी (वीयू)-1 (1)(5), ठाणे
364	कार्यालय आयकर अधिकारी (वीयू)-1 (1)(6), ठाणे
365	कार्यालय अपर/ संयुक्त आयकर आयुक्त(वीयू)-1 (2), ठाणे
366	कार्यालय उप/ सहायक आयकर आयुक्त(वीयू)-1 (2)(1), ठाणे
367	कार्यालय आयकर अधिकारी (वीयू)-1 (2)(2), ठाणे
368	कार्यालय आयकर अधिकारी (वीयू)-1 (2)(3), ठाणे
369	कार्यालय आयकर अधिकारी (वीयू)-1 (2)(4), ठाणे

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416	कार्यालय उप/ सहायक आयकर आयुक्त(आरयू)-1 (3)(2), पुणे
417	कार्यालय आयकर अधिकारी (आरयू)-1 (3)(3), पुणे
418	कार्यालय आयकर अधिकारी (आरयू)-1 (3)(4), पुणे
419	कार्यालय आयकर अधिकारी (आरयू)-1 (3)(5), पुणे

[फा.सं. ई-30018/1/2024- डीडी (ओएल) डीओआर]

प्रीति सेलारे, उप निदेशक (राजभाषा)

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 28th January, 2026

S.O. 131.—In pursuance of sub-rule (4) of Rule 10 of the Official Language (Use for Official Purpose of the Union) Rules, 1976, the Central Government, hereby notifies the following offices under Central Board of Direct Taxes, Department of Revenue, where more than 80% staff has acquired the working knowledge of Hindi:

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, PUNE

S.No.	Name of Office
1	O/o The Commissioner of Income Tax(Admn & TPS), Pune
2	O/o The Addl. Commissioner of Income Tax(HQ)(Admn & TPS), Pune
3	O/o The Addl. Commissioner of Income Tax(HQ)(Co-ord), Pune
4	O/o The Commissioner of Income Tax(Judicial), Pune
5	O/o The Commissioner of Income Tax(TDS), Pune
6	O/o The Director of Income Tax (I&CI), Pune
7	O/o The Commissioner of Income Tax (Exemptions), Pune
8	O/o The Commissioner of Income Tax (IT&TP), Pune
9	O/o The Commissioner of Income Tax (Audit), Pune
10	O/o The Commissioner of Income Tax(Appeals) Unit-1, Pune
11	O/o The Commissioner of Income Tax (Appeals) Unit-2, Pune
12	O/o The Commissioner of Income Tax (Appeals) Unit-3, Pune
13	O/o The Commissioner of Income Tax (Appeals) Unit-4, Pune
14	O/o The Commissioner of Income Tax(Appeals) Unit-8, Pune
15	O/o The Commissioner of Income Tax (Appeals) Unit-10, Pune
16	O/o The Commissioner of Income Tax(Appeals) Unit-13, Pune
17	O/o The Commissioner of Income Tax(Appeals) Unit-1, Kolhapur
18	O/o The Commissioner of Income Tax(Appeals) Unit-2, Kolhapur
19	O/o The Principal Commissioner of IncomeTax-1 ,Pune
20	O/o The Tax Recovery Officer-1 Pune
21	O/o The Addl. Commissioner of Income TaxRange -1, Pune
22	O/o The Deputy Commissioner of Income Tax, Cir. - 1(1) ,Pune
23	O/o The Income Tax Officer Wd-1(1), Pune
24	O/o The Income Tax Officer Wd-11(1) , Pune
25	O/o The Income Tax Officer Wd.11(3) General Head Quarter, Pune
26	O/o The Income Tax Officer Wd.11(4) General Head Quarter, Pune
27	O/o The Income Tax Officer Wd.11(5), Pune
28	O/o The Income Tax Officer Wd.1, Ahmednagar
29	O/o The Income Tax Officer Wd.2, Ahmednagar
30	O/o The Addl. Commissioner of Income Tax Range ,Kolhapur
31	O/o The Joint Commissioner of Income Tax, Range, Kolhapur
32	O/o The Deputy Commissioner of Income Tax,Cir-1,Kolhapur
33	O/o The Income Tax Officer Wd.1(1),Kolhapur
34	O/o The Income Tax Officer Wd.1(5), Kolhapur
35	O/o The Income Tax Officer Wd.2(1),Kolhapur
36	O/o The INCOME TAX OFFICER, ICHALKARANJI

37	O/o The Income Tax Officer Ward-1 Ichalkaranji
38	O/o The INCOME TAX OFFICER, RATNAGIRI
39	O/o The Income Tax Officer Ward-1 Ratnagiri
40	O/o The INCOME TAX OFFICER, KUDAL
41	O/o The Income Tax Officer , Ward, Kudal
42	O/o The Addl.Commissioner of Income Tax. Range, Sangli
43	O/o The Addl/Jt.Commissioner of Income Tax ,Range, Sangli
44	O/o The Income Tax Officer , Ward-1 Sangli
45	O/o The Income Tax Officer , Ward-2, Sangli
46	O/o The Income Tax Officer , Ward-3,Sangli
47	O/o The Income Tax Officer , Ward-4,Sangli
48	O/o The Income Tax Officer , Ward-5,Sangli
49	O/o The Pr. Commissioner of Income Tax -2, Pune
50	O/o The Tax Recovery Officer-2, Pune
51	O/o The Addl. Commissioner of Income Tax Range-2
52	O/o The Assistant Commissioner of Income Tax Cir.-2
53	O/o The Income Tax Officer , Ward 2(1)
54	O/o The Income Tax Officer , Ward 2(2)
55	O/o The Income Tax Officer , Ward 2(4)
56	O/o The Income Tax Officer , Ward 3(1)
57	O/o The Income Tax Officer , Ward 3(3)
58	O/o The Addl.Commissioner of Income Tax Range-3
59	O/o The Deputy Commissioner of Income Tax, Circle 4
60	O/o The Income Tax Officer , Ward 4(1)
61	O/o The Income Tax Officer , Ward 4(2)
62	O/o The Income Tax Officer , Ward 4(3)
63	O/o The Income Tax Officer , Ward 4(4)
64	O/o The Income Tax Officer , Ward 4(5)
65	O/o The PRINCIPAL COMMISSIONER OF INCOME TAX-3,PUNE
66	O/o The Tax Recovery Officer-3
67	O/o TheAddl.Commissioner of Income Tax Range-5
68	O/o The Income Tax Officer , Ward 5(1)
69	O/o The Income Tax Officer , Ward 5(2)
70	O/o The Income Tax Officer , Ward 5(4)
71	O/o The Income Tax Officer , Ward 6(1)
72	O/o The Income Tax Officer , Ward 6(3)
73	O/o The Income Tax Officer , Ward 6(5)
74	O/o The Addl.Commissioner of Income Tax Range-8
75	O/o The Deputy Commissioner of Income Tax, Circle 8
76	O/o The Income Tax Officer, Ward 8(1)
77	O/o The Income Tax Officer, Ward 8(3)
78	O/o The Income Tax Officer, Ward 9(1)
79	O/o The Income Tax Officer, Ward 9(3)
80	O/o The Income Tax Officer, Ward 10(1)
81	O/o The Addl.Commissioner of Income Tax Range Satara
82	O/o The Deputy Commissioner of Income Tax, Circle Satara
83	O/o The Income Tax Officer, Ward 1
84	O/o The Income Tax Officer, Ward 2
85	O/o The Income Tax Officer, Ward 3
86	O/o The Income Tax Officer, Ward 4
87	O/o The Income Tax Officer, Ward 5
<u>CHIEF COMMISSIONER OF INCOME TAX, NASHIK</u>	
1	O/o The Chief Commissioner of IncomeTax, Nashik
2	O/o Income Tax Officer, (HQ), Nashik
3	O/O The Principal Commissioner Of IncomeTax (Assessment Unit)-1, Aurangabad
4	O/o The Income Tax Officer, (HQ), (Assessment Unit)-1, Aurangabad
5	O/o The Addl/Joint Commissioner of Income Tax (Assessment Unit)-1(1), Aurangabad
6	O/o The DCIT/ACIT (Assessment Unit)- 1(1)(1) Aurangabad
7	O/o The Income Tax Officer, (Assessment Unit)-1(1)(2), Aurangabad
8	O/o The Income Tax Officer, (Assessment Unit)-1(1)(3), Aurangabad

9	O/o The Income Tax Officer, (Assessment Unit)-1(1)(4), Aurangabad
10	O/o The Income Tax Officer,, (Assessment Unit)-1(1)(5), Aurangabad
11	O/o The Income Tax Officer, (Assessment Unit)-1(1)(6), Aurangabad
12	O/o The Addl/ Joint Commissioner Of IncomeTax(Assessment Unit)- 1(2), Aurangabad
13	O/o The DCIT/ACIT (Assessment Unit)-1(2)(1) Aurangabad
14	O/o The Income Tax Officer, (Assessment Unit)-1(2)(2), Aurangabad
15	O/o The Income Tax Officer, (Assessment Unit)-1(2)(3), Aurangabad
16	O/o The Income Tax Officer, (Assessment Unit)-1(2)(4), Aurangabad
17	O/o The Income Tax Officer, (Assessment Unit)-1(2)(5), Aurangabad
18	O/o The Income Tax Officer, (Assessment Unit)-1(2)(6), Aurangabad
19	O/o The Addl/ Joint Commissioner Of IncomeTax(Assessment Unit)- 1(3), Aurangabad
20	O/o The DCIT/ACIT(Assessment Unit)-1(3)(1) Aurangabad
21	O/o The Income Tax Officer, (HQ), (Assessment Unit)-1(3)(2), Aurangabad
22	O/o The Income Tax Officer, (HQ), (Assessment Unit)-1(3)(3), Aurangabad
23	O/o The Income Tax Officer, (HQ), (Assessment Unit)-1(3)(4), Aurangabad
24	O/o The Income Tax Officer, (HQ), (Assessment Unit)-1(3)(5), Aurangabad
25	O/o The Income Tax Officer, (HQ), (Assessment Unit)-1(3)(6), Aurangabad
26	O/o The Addl/ Joint Commissioner Of IncomeTax(Assessment Unit- 1(4), Aurangabad
27	O/o The DCIT/ACIT (ReAC)(Assessment Unit)-1(4)(1)Aurangabad
28	O/o The Income Tax Officer, (Assessment Unit)-1(4)(2), Aurangabad
29	O/o The Income Tax Officer, (Assessment Unit)-1(4)(3), Aurangabad
30	O/o The Income Tax Officer, (Assessment Unit)-1(4)(4), Aurangabad
31	O/o The Income Tax Officer, (Assessment Unit)-1(4)(5), Aurangabad
32	O/o The Income Tax Officer, (Assessment Unit)-1(4)(6), Aurangabad
33	O/O THE Principal Commissioner Of IncomeTax (Assessment Unit)-1, Kolhapur
34	O/o The Income Tax Officer(HQ) (Assessment Unit)-1, Kolhapur
35	O/o The Addl. CIT (Assessment Unit)-1(1), Kolhapur
36	O/o The DCIT/ACIT (Assessment Unit)-1(1)(1), Kolhapur
37	O/o The Income Tax Officer,, (Assessment Unit)-1(1)(2), Kolhapur
38	O/o The Income Tax Officer, (Assessment Unit)-1(1)(3), Kolhapur
39	O/o The Income Tax Officer, (Assessment Unit)-1(1)(4), Kolhapur
40	O/o The Income Tax Officer, (Assessment Unit)-1(1)(5), Kolhapur
41	O/o The Income Tax Officer, (Assessment Unit)-1(1)(6), Kolhapur
42	O/o The Addl. CIT (Assessment Unit)-1(2), Kolhapur
43	O/o The DCIT/ACIT (Assessment Unit)-1(2)(1), Kolhapur
44	O/o The Income Tax Officer,, (Assessment Unit)-1(2)(2), Kolhapur
45	O/o The Income Tax Officer, (Assessment Unit)-1(2)(3), Kolhapur
46	O/o The Income Tax Officer, (Assessment Unit)-1(2)(4), Kolhapur
47	O/o The Income Tax Officer, (Assessment Unit)-1(2)(5), Kolhapur
48	O/o The Income Tax Officer, (Assessment Unit)-1(2)(6), Kolhapur
49	O/o The Addl. CIT (Assessment Unit)-1(3), Kolhapur
50	O/o The DCIT(Assessment Unit)-1(3)(1), Kolhapur
51	O/o The Income Tax Officer, (Assessment Unit)-1(3)(2), Kolhapur
52	O/o The Income Tax Officer, (Assessment Unit)-1(3)(3), Kolhapur
53	O/o The Income Tax Officer, (Assessment Unit)-1(3)(4), Kolhapur
54	O/o The Income Tax Officer, (Assessment Unit)-1(3)(5), Kolhapur
55	O/o The Income Tax Officer, (Assessment Unit)-1(3)(6), Kolhapur
56	O/o The Addl. CIT/JCIT (Assessment Unit)-1(4), Kolhapur
57	O/o The DCIT(Assessment Unit)-1(4)(1), Kolhapur
58	O/o The Income Tax Officer,, (Assessment Unit)-1(4)(2), Kolhapur
59	O/o The Income Tax Officer, (Assessment Unit)-1(4)(3), Kolhapur
60	O/o The Income Tax Officer, (Assessment Unit)-1(4)(4), Kolhapur
61	O/o The Income Tax Officer, (Assessment Unit)-1(4)(5), Kolhapur
62	O/o The Income Tax Officer, (Assessment Unit)-1(4)(6), Kolhapur
63	O/O THE Principal Commissioner Of IncomeTax(Verification Unit)-1, Nashik
64	O/o The Income Tax Officer(HQ) (Verification Unit)-1, Nashik
65	O/o The Jt. CIT(Verification Unit)-1(1), Nashik
66	O/o The Assistant Commissioner Of IncomeTax(Verification Unit)-1(1)(1), Nashik
67	O/o The Income Tax Officer(Verification Unit)-1(1)(2), Nashik
68	O/o The Income Tax Officer(Verification Unit)-1(1)(3), Nashik

69	O/o The Income Tax Officer(Verification Unit)-1(1)(4), Nashik
70	O/o The Income Tax Officer(Verification Unit)-1(1)(5), Nashik
71	O/o The Income Tax Officer(Verification Unit)-1(1)(6), Nashik
72	O/o The Jt. CIT(Verification Unit)-1(2), Nashik
73	O/o The Assistant Commissioner Of IncomeTax(Verification Unit)-1(2)(1), Nashik
74	O/o The Income Tax Officer(Verification Unit)-1(2)(2), Nashik
75	O/o The Income Tax Officer(Verification Unit)-1(2)(3), Nashik
76	O/o The Income Tax Officer(Verification Unit)-1(2)(4), Nashik
77	O/o The Income Tax Officer(Verification Unit)-1(2)(5), Nashik
78	O/o The Income Tax Officer(Verification Unit)-1(2)(6), Nashik
79	O/o The Jt. CIT(Verification Unit)-1(3), Nashik
80	O/o The Assistant Commissioner Of IncomeTax(Verification Unit)-1(3)(1), Nashik
81	O/o The Income Tax Officer(Verification Unit)-1(3)(2), Nashik
82	O/o The Income Tax Officer(Verification Unit)-1(3)(3), Nashik
83	O/o The Income Tax Officer(Verification Unit)-1(3)(4), Nashik
84	O/o The Income Tax Officer(Verification Unit)-1(3)(5), Nashik
85	O/o The Income Tax Officer(Verification Unit)-1(3)(6), Nashik
86	O/o The Chief Commissioner of IncomeTax, Pune
87	O/o The Principal Commissioner of IncomeTax-4, PUNE
88	O/o The Tax Recovery Officer-4, Pune
89	O/o The Principal Commissioner of IncomeTax-4, RANGE-7
90	O/o The Addl. Commissioner of IncomeTax, Range-7, Pune
91	O/o The Assistant Commissioner of Income Tax , Circle-7, Pune
92	O/o The Income Tax Officer, Ward-7(1), Pune
93	O/o The Income Tax Officer, Ward-7(3), Pune
94	O/o The Income Tax Officer, Ward-14(1), Pune
95	O/o The Income Tax Officer, Ward-14(3), Pune
96	O/o The Income Tax Officer, Ward-14(5), Pune
97	O/o The Principal Commissioner of IncomeTax-4, RANGE-12
98	O/o The Addl. Commissioner of IncomeTax, Range-12, Pune
99	O/o The Deputy Commissioner of Income Tax, Circle-12, Pune
100	O/o The Income Tax Officer , Ward-12(1), Pune
101	O/o The Income Tax Officer , Ward-12(3), Pune
102	O/o The Income Tax Officer , Ward-13(1), Pune
103	O/o The Income Tax Officer , Ward-13(2), Pune
104	O/o The Income Tax Officer , Ward-13(4), Pune
105	O/o The Principal Commissioner of IncomeTax-4, RANGE-SOLAPUR
106	O/o The Addl. Commissioner of IncomeTax, Range-1, Solapur
107	O/o The Assistant Commissioner of Income Tax , Circle-1, Solapur
108	O/o The Income Tax Officer , Ward-1 & Wd-2, Pandharpur
109	O/o The Income Tax Officer , Ward-1(1), Solapur
110	O/o The Income Tax Officer , Ward 2(1), Solapur
111	O/o The Income Tax Officer , Ward -2(3), Solapur
112	O/o The Principal Commissioner of IncomeTax-1, NASHIK
113	O/o The Addl./Jt. Commissioner of IncomeTax, Range-1, Nashik
114	O/o The Tax Recovery Officer-1, Nashik
115	O/o The Special Range- Nashik
116	O/o The Addl./Jt. Commissioner of IncomeTax, Special Range- Nashik
117	O/o The Assistant Commissioner of Income Tax , Circle-1, Nashik
118	O/o The Income Tax Officer , Ward-1(1), Nashik
119	O/o The Income Tax Officer , Ward-2(1), Nashik
120	O/o The Income Tax Officer , Ward-3(1), Nashik
121	O/o The Income Tax Officer , Ward-1, Dhule
122	O/o The Income Tax Officer , Ward-1, Malegaon
123	O/o The JALGAON RANGE
124	O/o The Addl./Jt. Commissioner of IncomeTax, Range-1, Jalgaon
125	O/o The Deputy /Assistant Commissioner of Income Tax, Circle-1, Jalgaon
126	O/o The Income Tax Officer , Ward-1(1), Jalgaon
127	O/o The Income Tax Officer , Ward-1(2), Jalgaon
128	O/o The Income Tax Officer , Ward-1(3), Jalgaon

129	O/o The Income Tax Officer , Ward-1(4), Jalgaon
130	O/o The Income Tax Officer , Ward-2(1), Jalgaon
131	O/o The AURANGABAD RANGE
132	O/o The Addl./Jt. Commissioner of IncomeTax, Range-1, Aurangabad
133	O/o The Deputy / Assistant Commissioner of Income Tax , Circle-1, Aurangabad
134	O/o The Income Tax Officer , Ward-1(1), Aurangabad
135	O/o The Income Tax Officer , Ward-1(5), Aurangabad
136	O/o The Income Tax Officer , Ward-1, Jalna
137	O/o The Income Tax Officer , Ward, Hingoli
138	O/o The Income Tax Officer , Ward-1, Nanded
139	O/o The Income Tax Officer , Ward-1, Latur
140	O/o The PRINCIPAL COMMISSIONER OF INCOME TAX-1, THANE
141	O/o The Tax Recovery Officer-1, Thane
142	O/o The Addl./ Jt. Commissioner of IncomeTax, Range-1, Thane
143	O/o The Deputy / Assistant Commissioner of Income Tax , Circle-1, Thane
144	O/o The Income Tax Officer , Ward 1(1), Thane
145	O/o The Income Tax Officer , Ward 2(1), Thane
146	O/o The Income Tax Officer , Ward-1, Palghar
147	O/o The Jt. Commissioner of IncomeTax Range -3, Thane
148	O/o The Deputy / Assistant Commissioner of Income Tax , Circle-3, Thane
149	O/o The Income Tax Officer , Ward(1) Thane
150	O/o The Income Tax Officer , Ward-3(2) Thane
151	O/o The Income Tax Officer , Ward- 3(4) Thane
152	O/o The Income Tax Officer , Ward -4(1) Thane
153	O/o The Income Tax Officer , Ward- 4(4) Thane
154	O/o The Jt. Commissioner of IncomeTax RANGE-1, KALYAN
155	O/o The Deputy / Assistant Commissioner of Income Tax , Circle-1, Kalyan
156	O/o The Income Tax Officer , Ward- 1(1), Kalyan
157	O/o The Income Tax Officer , Ward -2(1), Kalyan
158	O/o The Income Tax Officer , Ward-2(2), Kalyan
159	O/o The Income Tax Officer , Ward-3(1), Kalyan
160	O/o The Income Tax Officer , Ward- 3(2), Kalyan
161	O/o The Jt. Commissioner of IncomeTax Range -1, Panvel
162	O/o The Deputy Commissioner of Income Tax, Circle-Panvel
163	O/o The Income Tax Officer , Ward-1, Panvel
164	O/o The Income Tax Officer , Ward-2, Panvel
165	O/o The Income Tax Officer , Ward-3, Panvel
166	O/o The Income Tax Officer , Ward-4, Panvel
167	O/o The Income Tax Officer , Ward-5, Panvel
168	O/o The Income Tax Appellate Tribunal , PUNE
169	O/o The (Departmental Representative)(Income Tax Appellate Tribunal)-I, PUNE
170	O/o The (Departmental Representative)(Income Tax Appellate Tribunal)-II,PUNE
171	O/o The Commissioner of IncomeTax (Appeal) Unit-5, Pune
172	O/o The Commissioner of IncomeTax (Appeal) Unit-6, Pune
173	O/o The Commissioner of IncomeTax (Appeal) Unit-7, Pune
174	O/o The Commissioner of IncomeTax (Appeal) Unit-9, Pune
175	O/o The Commissioner of IncomeTax (Appeal) Unit-1, Thane
176	O/o The Commissioner of IncomeTax (Appeal) Unit-2,Thane
177	O/o The Commissioner of IncomeTax (Appeal) Unit-3,Thane
178	O/o The Commissioner of IncomeTax (Appeal) Unit-1, Nashik
179	O/o The Commissioner of IncomeTax (Appeal) Unit-2 Nashik
180	O/o The Commissioner of IncomeTax (Appeal) Unit-3,Nashik
181	O/o The Commissioner of IncomeTax (Appeal) Unit-1, Aurangabad
182	O/o The Commissioner of IncomeTax (Appeal) Unit-2, Aurangabad
183	O/o The Director General Of IncomeTax (Inv.), Pune
184	O/o The Principal Director Of IncomeTax (Inv.), PUNE
185	O/o The Addl. Director Of IncomeTax (Inv.), Unit-I, Pune
186	O/o The Deputy Director Of IncomeTax (Inv.),Unit- I(1),Pune
187	O/o The Deputy Director Of IncomeTax (Inv.),Unit- I(2),Pune
188	O/o The Deputy Director Of IncomeTax (Inv.),Unit- I(3),Pune

189	O/o The Deputy Director Of IncomeTax (Inv),Unit- I(4),Pune
190	O/o The Income Tax Officer (Inv.) Unit(1), Pune/Air Intelligence Unit
191	O/o The Addl. Director Of IncomeTax (Inv), U-II, Pune,
192	O/o The Assistant Director Of IncomeTax (Inv.),Unit-II(1),Pune
193	O/o The Deputy Director Of IncomeTax (Inv.),Unit-II(2),Pune,
194	O/o The Deputy Director Of IncomeTax (Inv.)Unit-II(3), Pune
195	O/o The Deputy Director Of IncomeTax-(Inv.)Unit-II(4), Pune
196	O/o The Income Tax Officer (Inv.) Unit(II), Pune
197	O/o The Addl. Director Of IncomeTax (Inv), Foreign Assests Investment Unit , Pune
198	O/o The Deputy Director Of IncomeTax (Inv.)-1,Foreign Assests Investment Unit, Pune
199	O/o The Deputy Director Of IncomeTax (Inv.)-2, Foreign Assests Investment Unit, Pune
200	O/o The Addl. Director Of IncomeTax Benami Prohibition Unit , PUNE
201	O/o The Joint Commissioner of Income Tax Benami Prohibition Unit, Pune
202	O/o The Assistant Commissioner of Income Tax Benami Prohibition Unit,Pune
203	O/o The Income Tax Officer Benami Prohibition Unit, Pune
204	O/o The Addl. Director Of IncomeTax (Inv.), Unit-III, Kolhapur
205	O/o The Joint Director Of IncomeTax (Inv.), Unit-IV, Thane
206	O/o The Deputy Director Of IncomeTax (Inv.),Unit-IV(1),Thane
207	O/o The Assistant Director Of IncomeTax Unit-IV(2),Thane
208	O/o TheAssistant Director Of IncomeTax Unit-IV(3),Thane
209	O/o The Income Tax Officer (Inv.), IV Thane
210	O/o The Joint Director Of IncomeTax (Inv.), Unit-III, Kolhapur
211	O/o The Assistant Director Of IncomeTax (Inv.), Unit-III(1), Kolhapur
212	O/o The Assistant Director Of IncomeTax (Inv.), Unit-III(2) Kolhapur
213	O/o The Assistant Director Of IncomeTax (Inv.), Unit-III(3), Kolhapur
214	O/o The Assistant Director Of IncomeTax (Inv.), Solapur
215	O/o The Income Tax Officer (Inv.) & Drawing and Disbursing Officer (Inv) Unit-III, Kolhapur
216	O/o The Pr. Director Of IncomeTax (Inv.), Nagpur
217	O/o The Assistant Director Of IncomeTax(Inv)-Unit-I, Nagpur
218	O/o The Assistant Director Of IncomeTax(Inv.)-Unit-II, Nagpur
219	O/o The Assistant Director Of IncomeTax(Inv.)-Unit-III, Nagpur
220	O/o TheAddl. Director Of IncomeTax (Inv.), Nashik
221	O/o The Deputy Director Of IncomeTax (Inv.)-I, Aurangabad
222	O/o The Deputy Director Of IncomeTax (Inv.)-II,Aurangabad
223	O/o The Deputy Director Of IncomeTax (Inv.)-I , Nashik
224	O/o The Deputy Director Of IncomeTax (Inv.), II, Nashik
225	O/o The Addl. Director Of IncomeTax (Inv.), Foreign Assests Investment Unit, Nagpur
226	O/o The Deputy Director Of IncomeTax (Inv.)-1, Foreign Assests Investment Unit, Nagpur
227	O/o The Deputy Director Of IncomeTax (Inv.)-2, Foreign Assests Investment Unit ,Nagpur
228	O/o The Addl. Director Of IncomeTax Benami Prohibition Unit, Nagpur
229	O/o The Joint Director Of IncomeTax Benami Prohibition Unit, Nagpur
230	O/o The Assistant Commissioner of Income Tax Benami Prohibition Unit, Nagpur
231	O/o The Income Tax Officer Benami Prohibition Unit, Nagpur
232	O/o The Pr. Commissioner of Income Tax(Central), Pune
233	O/o The Central Range-1, Pune
234	O/o The Addl./Joint Commissioner of Income Tax Central Range-1, Pune
235	O/o The Deputy Commissioner of Income Tax Central Cir-1(1),Pune
236	O/o The Deputy Commissioner of Income Tax Central Cir-1(2), Pune
237	O/o The Deputy Commissioner of Income Tax Central Cir 1(3), Pune
238	O/o The Deputy Commissioner of Income Tax Central Cir. Kolhapur
239	O/o The Central Range-2, Pune
240	O/o The Addl./Joint Commissioner of Income Tax Central Range-2, Pune
241	O/o The Deputy Commissioner of Income Tax Central Cir-2(1) Pune
242	O/o The Deputy Commissioner of Income Tax Central Cir-2(2), Pune
243	O/o The Deputy Commissioner of Income Tax Central Cir-2(3), Pune
244	O/o The Deputy Commissioner of Income Tax Central Cir-2(4), Pune
245	O/o The Tax Recovery Officer (Central), Pune
246	O/o The Central Range-Thane
247	O/o The Addl./Joint Commissioner of Income Tax Central Range,Thane
248	O/o The Assistant Commissioner of Income Tax Central Cir-1, Thane

249	O/o The Assistant Commissioner of Income Tax Central Cir-2, Thane
250	O/o The Deputy Commissioner of Income Tax Central Cir-3, Thane
251	O/o The Deputy Commissioner of Income Tax Central Cir-4, Thane
252	O/o The Pr. Commissioner of Income Tax (Central), Nagpur
253	O/o The Tax Recovery Officer, Central, Nagpur
254	O/o The Central Range-Nagpur
255	O/o The Joint Commissioner of Income Tax(Central), Range-1&2, Nagpur
256	O/o The Assistant Commissioner of Income Tax.Central Cir.1(1),Nagpur
257	O/o The Assistant Commissioner of Income Tax.Central Cir.1(2),Nagpur
258	O/o The Assistant Commissioner of Income Tax.Central Cir.1(3),Nagpur
259	O/o The Assistant Commissioner of Income Tax, Central Cir-2(1),Nagpur
260	O/o The Assistant Commissioner of Income Tax, Central Cir-2(2),Nagpur
261	O/o The Central Range-Nashik
262	O/o The Joint Commissioner of Income Tax, Central, Nashik
263	O/o The Deputy Commissioner of Income Tax- Central Cir-1,Nashik
264	O/o The Deputy Commissioner of Income Tax –Central Cir-2, Nashik
265	O/o The Deputy Commissioner of Income Tax,Central Cir-1, Aurangabad
266	O/o The Deputy Commissioner of Income Tax, Central Cir-2, Aurangabad
267	O/o The Commissioner of Income Tax(Appeal) Unit-11, Pune
268	O/o The Commissioner of Income Tax(Appeal) Unit-12, Pune
269	O/o The Chief Commissioner of IncomeTax, Thane
270	O/o The Principal Commissioner of IncomeTax-(AU)-1, PUNE
271	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (1), PUNE
272	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (1)(1), PUNE
273	O/o The IncomeTax Offr-(AU)-1 (1)(2), PUNE
274	O/o The IncomeTax Offr-(AU)-1 (1)(3), PUNE
275	O/o The IncomeTax Offr-(AU)-1 (1)(4), PUNE
276	O/o The IncomeTax Offr-(AU)-1 (1)(5), PUNE
277	O/o The IncomeTax Offr-(AU)-1 (1)(6), PUNE
278	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (2), PUNE
279	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (2)(1), PUNE
280	O/o The IncomeTax Offr-(AU)-1 (2)(2), PUNE
281	O/o The IncomeTax Offr-(AU)-1 (2)(3), PUNE
282	O/o The IncomeTax Offr-(AU)-1 (2)(4), PUNE
283	O/o The IncomeTax Offr-(AU)-1 (2)(5), PUNE
284	O/o The IncomeTax Offr-(AU)-1 (2)(6), PUNE
285	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (3), PUNE
286	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (3)(1), PUNE
287	O/o The IncomeTax Offr-(AU)-1 (3)(2), PUNE
288	O/o The IncomeTax Offr-(AU)-1 (3)(3), PUNE
289	O/o The IncomeTax Offr-(AU)-1 (3)(4), PUNE
290	O/o The IncomeTax Offr-(AU)-1 (3)(5), PUNE
291	O/o The IncomeTax Offr-(AU)-1 (3)(6), PUNE
292	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (4), PUNE
293	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (4)(1), PUNE
294	O/o The IncomeTax Offr-(AU)-1 (4)(2), PUNE
295	O/o The IncomeTax Offr-(AU)-1 (4)(3), PUNE
296	O/o The IncomeTax Offr-(AU)-1 (4)(4), PUNE
297	O/o The IncomeTax Offr-(AU)-1 (4)(5), PUNE
298	O/o The IncomeTax Offr-(AU)-1 (4)(6), PUNE
299	O/o The Principal Commissioner of IncomeTax-(AU)-1, THANE
300	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (1), THANE
301	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (1)(1), THANE
302	O/o The IncomeTax Offr-(AU)-1 (1)(2), THANE
303	O/o The IncomeTax Offr-(AU)-1 (1)(3), THANE
304	O/o The IncomeTax Offr-(AU)-1 (1)(4), THANE
305	O/o The IncomeTax Offr-(AU)-1 (1)(5), THANE
306	O/o The IncomeTax Offr-(AU)-1 (1)(6), THANE
307	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (2), THANE
308	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (2)(1), THANE

309	O/o The IncomeTax Offr-(AU)-1 (2)(2), THANE
310	O/o The IncomeTax Offr-(AU)-1 (2)(3), THANE
311	O/o The IncomeTax Offr-(AU)-1 (2)(4), THANE
312	O/o The IncomeTax Offr-(AU)-1 (2)(5), THANE
313	O/o The IncomeTax Offr-(AU)-1 (2)(6), THANE
314	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (3), THANE
315	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (3)(1), THANE
316	O/o The IncomeTax Offr-(AU)-1 (3)(2), THANE
317	O/o The IncomeTax Offr-(AU)-1 (3)(3), THANE
318	O/o The IncomeTax Offr-(AU)-1 (3)(4), THANE
319	O/o The IncomeTax Offr-(AU)-1 (3)(5), THANE
320	O/o The IncomeTax Offr-(AU)-1 (3)(6), THANE
321	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-1 (4), THANE
322	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-1 (4)(1), THANE
323	O/o The IncomeTax Offr-(AU)-1 (4)(2), THANE
324	O/o The IncomeTax Offr-(AU)-1 (4)(3), THANE
325	O/o The IncomeTax Offr-(AU)-1 (4)(4), THANE
326	O/o The IncomeTax Offr-(AU)-1 (4)(5), THANE
327	O/o The IncomeTax Offr-(AU)-1 (4)(6), THANE
328	O/o The Principal Commissioner of IncomeTax-(AU)-2, PUNE
329	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-2 (1), PUNE
330	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-2 (1)(1), PUNE
331	O/o The IncomeTax Offr-(AU)-2 (1)(2), PUNE
332	O/o The IncomeTax Offr-(AU)-2 (1)(3), PUNE
333	O/o The IncomeTax Offr-(AU)-2 (1)(4), PUNE
334	O/o The IncomeTax Offr-(AU)-2(1)(5), PUNE
335	O/o The IncomeTax Offr-(AU)-2 (1)(6), PUNE
336	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-2 (2), PUNE
337	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-2 (2)(1), PUNE
338	O/o The IncomeTax Offr-(AU)-2 (2)(2), PUNE
339	O/o The IncomeTax Offr-(AU)-2 (2)(3), PUNE
340	O/o The IncomeTax Offr-(AU)-2 (2)(4), PUNE
341	O/o The IncomeTax Offr-(AU)-2(2)(5), PUNE
342	O/o The IncomeTax Offr-(AU)-2 (2)(6), PUNE
343	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-2 (3), PUNE
344	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-2 (3)(1), PUNE
345	O/o The IncomeTax Offr-(AU)-2 (3)(2), PUNE
346	O/o The IncomeTax Offr-(AU)-2 (3)(3), PUNE
347	O/o The IncomeTax Offr-(AU)-2 (3)(4), PUNE
348	O/o The IncomeTax Offr-(AU)-2(3)(5), PUNE
349	O/o The IncomeTax Offr-(AU)-2 (3)(6), PUNE
350	O/o The Addl/Jt. Commissioner of IncomeTax-(AU)-2 (4), PUNE
351	O/o The Dy/Asst. Commissioner of IncomeTax-(AU)-2 (4)(1), PUNE
352	O/o The IncomeTax Offr-(AU)-2 (4)(2), PUNE
353	O/o The IncomeTax Offr-(AU)-2 (4)(3), PUNE
354	O/o The IncomeTax Offr-(AU)-2 (4)(4), PUNE
355	O/o The IncomeTax Offr-(AU)-2(4)(5), PUNE
356	O/o The IncomeTax Offr-(AU)-2 (4)(6), PUNE
357	O/o The Principal Commissioner of IncomeTax-(VU)-1, THANE
358	O/o The Addl/Jt. Commissioner of IncomeTax-(VU)-1 (1), THANE
359	O/o The Dy/Asst. Commissioner of IncomeTax-(VU)-1 (1)(1), THANE
360	O/o The IncomeTax Offr-(VU)-1 (1)(2), THANE
361	O/o The IncomeTax Offr-(VU)-1 (1)(3), THANE
362	O/o The IncomeTax Offr-(VU)-1 (1)(4), THANE
363	O/o The IncomeTax Offr-(VU)-1 (1)(5), THANE
364	O/o The IncomeTax Offr-(VU)-1 (1)(6), THANE
365	O/o The Addl/Jt. Commissioner of IncomeTax-(VU)-1 (2), THANE
366	O/o The Dy/Asst. Commissioner of IncomeTax-(VU)-1 (2)(1), THANE
367	O/o The IncomeTax Offr-(VU)-1 (2)(2), THANE
368	O/o The IncomeTax Offr-(VU)-1 (2)(3), THANE

369	O/o The IncomeTax Offr-(VU)-1 (2)(4), THANE
370	O/o The IncomeTax Offr-(VU)-1 (2)(5), THANE
371	O/o The IncomeTax Offr-(VU)-1 (2)(6), THANE
372	O/o The Addl/Jt. Commissioner of IncomeTax-(VU)-1 (3), THANE
373	O/o The Dy/Asst. Commissioner of IncomeTax-(VU)-1 (3)(1), THANE
374	O/o The IncomeTax Offr-(VU)-1 (3)(2), THANE
375	O/o The IncomeTax Offr-(VU)-1 (3)(3), THANE
376	O/o The IncomeTax Offr-(VU)-1 (3)(4), THANE
377	O/o The IncomeTax Offr-(VU)-1 (3)(5), THANE
378	O/o The IncomeTax Offr-(VU)-1 (3)(6), THANE
379	O/o The Principal Commissioner of IncomeTax-(VU)-1, PUNE
380	O/o The Addl/Jt. Commissioner of IncomeTax-(VU)-1 (1), PUNE
381	O/o The Dy/Asst. Commissioner of IncomeTax-(VU)-1 (1)(1), PUNE
382	O/o The IncomeTax Offr-(VU)-1 (1)(2), PUNE
383	O/o The IncomeTax Offr-(VU)-1 (1)(3), PUNE
384	O/o The IncomeTax Offr-(VU)-1 (1)(4), PUNE
385	O/o The IncomeTax Offr-(VU)-1 (1)(5), PUNE
386	O/o The IncomeTax Offr-(VU)-1 (1)(6), PUNE
387	O/o The Addl/Jt. Commissioner of IncomeTax-(VU)-1 (2), PUNE
388	O/o The Dy/Asst. Commissioner of IncomeTax-(VU)-1 (2)(1), PUNE
389	O/o The IncomeTax Offr-(VU)-1 (2)(2), PUNE
390	O/o The IncomeTax Offr-(VU)-1 (2)(3), PUNE
391	O/o The IncomeTax Offr-(VU)-1 (2)(4), PUNE
392	O/o The IncomeTax Offr-(VU)-1 (2)(5), PUNE
393	O/o The IncomeTax Offr-(VU)-1 (2)(6), PUNE
394	O/o The Addl/Jt. Commissioner of IncomeTax-(VU)-1 (3), PUNE
395	O/o The Dy/Asst. Commissioner of IncomeTax-(VU)-1 (3)(1), PUNE
396	O/o The IncomeTax Offr-(VU)-1 (3)(2), PUNE
397	O/o The IncomeTax Offr-(VU)-1 (3)(3), PUNE
398	O/o The IncomeTax Offr-(VU)-1 (3)(4), PUNE
399	O/o The IncomeTax Offr-(VU)-1 (3)(5), PUNE
400	O/o The IncomeTax Offr-(VU)-1 (3)(6), PUNE
401	O/o The Principal Commissioner of IncomeTax-(RU)-1, PUNE
402	O/o The Addl/Jt. Commissioner of IncomeTax-(RU)-1 (1), PUNE
403	O/o The Dy/Asst. Commissioner of IncomeTax-(RU)-1 (1)(1), PUNE
404	O/o The Dy/Asst. Commissioner of IncomeTax-(RU)-1 (1)(2), PUNE
405	O/o The IncomeTax Offr-(RU)-1 (1)(3), PUNE
406	O/o The IncomeTax Offr-(RU)-1 (1)(4), PUNE
407	O/o The IncomeTax Offr-(RU)-1 (1)(5), PUNE
408	O/o The Addl/Jt. Commissioner of IncomeTax-(RU)-1 (2), PUNE
409	O/o The Dy/Asst. Commissioner of IncomeTax-(RU)-1 (2)(1), PUNE
410	O/o The Dy/Asst. Commissioner of IncomeTax-(RU)-1 (2)(2), PUNE
411	O/o The IncomeTax Offr-(RU)-1 (2)(3), PUNE
412	O/o The IncomeTax Offr-(RU)-1 (2)(4), PUNE
413	O/o The IncomeTax Offr-(RU)-1 (2)(5), PUNE
414	O/o The Addl/Jt. Commissioner of IncomeTax-(RU)-1 (3), PUNE
415	O/o The Dy/Asst. Commissioner of IncomeTax-(RU)-1 (3)(1), PUNE
416	O/o The Dy/Asst. Commissioner of IncomeTax-(RU)-1 (3)(2), PUNE
417	O/o The IncomeTax Offr-(RU)-1 (3)(3), PUNE
418	O/o The IncomeTax Offr-(RU)-1 (3)(4), PUNE
419	O/o The IncomeTax Offr-(RU)-1 (3)(5), PUNE

[F. No. E-30018/1/2024- DD(OL) DoR]

PREETI SELLARE, Dy. Director (OL)

वाणिज्य एवं उद्योग मंत्रालय**(वाणिज्य विभाग)**

नई दिल्ली, 17 दिसम्बर, 2025

का.आ. 132.—केन्द्रीय सरकार, निर्यात (गुणवत्ता नियंत्रण एवं निरीक्षण) अधिनियम, 1963 (1963 का 22) की धारा 7 की उपधारा (1) के साथ पठित निर्यात (गुणवत्ता नियंत्रण एवं निरीक्षण) नियम, 1964 के नियम 12, के उपनियम (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, मेसर्स साईंआंस मरीन सर्विसेज प्राइवेट लिमिटेड, प्लॉट नंबर 01/573, संधाकुड, बांकापाडा, अथरबांकी, पारादीप, जगतसिंहपुर, ओडिशा-754120 (जिसे एतदपश्चात् उक्त अभिकरण कहा जाएगा) को इस अधिसूचना के शासकीय राजपत्र में प्रकाशन की तारीख से तीन वर्ष की अवधि के लिए, वाणिज्य मंत्रालय, भारत सरकार की शासकीय राजपत्र में प्रकाशित भारत सरकार की अधिसूचना के साथ अनुसूची में निर्दिष्ट दिनांक 20 दिसम्बर, 1965 की अधिसूचना सं० का.आ. 3975 के तहत प्रकाशित अधिसूचना में उपाबद्ध अनुसूचियों में विनिर्दिष्ट खनिज और अयस्क समूह-I, अर्थात् लौह अयस्क के निर्यात से पूर्व निम्नलिखित शर्तों के अधीन पारादीप पत्तन में उक्त खनिज और अयस्क का निरीक्षण और मेसर्स साईंआंस मरीन सर्विसेज प्राइवेट लिमिटेड, प्रयोगशाला, दूसरी और तीसरी मंजिल, प्लॉट नं. - 01/573, संधाकुड, बांकापाडा, अथरबांकी, पारादीप, जगतसिंहपुर, ओडिशा-754120 में उक्त खनिजों और अयस्कों का परीक्षण करने के लिए एक अभिकरण के रूप में मान्यता देती है, अर्थात् :

- i. यह अभिकरण, खनिज और अयस्क समूह-I का निर्यात (निरीक्षण) नियम, 1965 के नियम 4 के अधीन निरीक्षण की पद्धति की जाँच करने के लिये निर्यात निरीक्षण परिषद् द्वारा नामित अधिकारियों को पर्याप्त सहयोग और सहायता प्रदान करेगी; और
- ii. यह अभिकरण, इस अधिसूचना में यथा विनिर्दिष्ट अपने कार्यों का निष्पादन करने के लिए, निदेशक (निरीक्षण और गुणवत्ता नियंत्रण) निर्यात निरीक्षण परिषद् द्वारा समय-समय पर लिखित रूप में दिए गए निर्देशों से आबद्ध होंगी।

[फा. सं. के-16014/12/2025-निर्यात निरीक्षण]

सिद्धार्थ महाजन, संयुक्त सचिव

MINISTRY OF COMMERCE AND INDUSTRY**(Department of Commerce)**

New Delhi, the 17th December, 2025

S.O. 132.—In exercise of the powers conferred by the sub-section (1) of section 7 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963), read with sub-rule (2) of rule 12 of the Export (Quality Control and Inspection) Rules, 1964, the Central Government hereby recognises M/s Saians Marine Services Pvt. Ltd., Plot No. 01/573, Sandhakud, Bankapada, Atharbanki, Paradeep, Jagatsinghpur, Odisha-754120, (hereinafter referred to as said agency), as an agency for a period of three years with effect from the date of publication of this notification in the Official Gazette, for the inspection of Minerals and Ores Group-I, namely Iron Ore as specified in the Schedule annexed to the notification of the Government of India in the Ministry of Commerce, published in the Official Gazette vide number S.O. 3975 dated 20th December, 1965, and testing of said Minerals and Ores at M/s Saians Marine Services Pvt. Ltd. Laboratory at 2nd and 3rd Floor, Plot No. - 01/573, Sandhakud, Bankapada, Atharbanki, Paradeep, Jagatsinghpur, Odisha-754120 prior to export of the said Minerals and Ores at Paradip Port, subject to the following conditions, namely: -

- (i) the said agency shall extend adequate cooperation and assistance to the officers nominated by the Export Inspection Council in this behalf to carry out the inspection specified under rule 4 of the Export of Minerals and Ores - Group I (Inspection) Rules, 1965; and
- (ii) the said agency, in performance of their function as specified in this notification shall be bound by such directions, as the Director (Inspection and Quality Control), Export Inspection Council, may give in writing from time to time.

[F. No. K-16014/12/2025-Export Inspection]

SIDDHARTH MAHAJAN, Jt. Secy.

नई दिल्ली, 4 फरवरी, 2026

का.आ. 133.—केन्द्रीय सरकार, निर्यात (गुणवत्ता नियंत्रण एवं निरीक्षण) अधिनियम, 1963 (1963 का 22) की धारा 7 की उपधारा (1) के साथ पठित निर्यात (गुणवत्ता नियंत्रण एवं निरीक्षण) नियम, 1964 के नियम 12, के उपनियम (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, मेसर्स सीसीआईसी इंडिया प्राइवेट लिमिटेड, प्लॉट नंबर 178, सेक्टर-ए, जोन-बी, मंचेश्वर औद्योगिक एस्टेट, भुवनेश्वर - 751010 (जिसे एतदपश्चात् उक्त अभिकरण कहा जाएगा) को इस अधिसूचना के शासकीय राजपत्र में प्रकाशन की तारीख से तीन वर्ष की अवधि के लिए, वाणिज्य मंत्रालय, भारत सरकार की शासकीय राजपत्र में प्रकाशित भारत सरकार की अधिसूचना के साथ अनुसूची में निर्दिष्ट दिनांक 20 दिसम्बर, 1965 की अधिसूचना सं० का.आ. 3975 के तहत प्रकाशित अधिसूचना में उपाबद्ध अनुसूचियों में विनिर्दिष्ट खनिज और अयस्क समूह-1, अर्थात् लौह अयस्क के निर्यात से पूर्व निम्नलिखित शर्तों के अधीन पारादीप पत्तन, गोपालपुर पत्तन तथा धामरा पत्तन में उक्त खनिज और अयस्क का निरीक्षण और मेसर्स सीसीआईसी इंडिया प्राइवेट लिमिटेड, प्रयोगशाला, प्लॉट नंबर 178, सेक्टर-ए, जोन-बी, मंचेश्वर औद्योगिक एस्टेट, भुवनेश्वर - 751010 में उक्त खनिजों और अयस्कों का परीक्षण करने के लिए एक अभिकरण के रूप में मान्यता देती है, अर्थात् :

- (i) यह अभिकरण, खनिज और अयस्क समूह-1 का निर्यात (निरीक्षण) नियम, 1965 के नियम 4 के अधीन निरीक्षण की पद्धति की जाँच करने के लिये निर्यात निरीक्षण परिषद् द्वारा नामित अधिकारियों को पर्याप्त सहयोग और सहायता प्रदान करेगी; और
- (ii) यह अभिकरण, इस अधिसूचना में यथा विनिर्दिष्ट अपने कार्यों का निष्पादन करने के लिए, निदेशक (निरीक्षण और गुणवत्ता नियंत्रण) निर्यात निरीक्षण परिषद् द्वारा समय-समय पर लिखित रूप में दिए गए निर्देशों से आवद्ध होंगी।

[फा. सं. के-16014/1/2026- निर्यात निरीक्षण]

उज्ज्वल कुमार घोष, संयुक्त सचिव

New Delhi, the 4th February, 2026

S.O. 133.—In exercise of the powers conferred by the sub-section (1) of section 7 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963), read with sub-rule (2) of rule 12 of the Export (Quality Control and Inspection) Rules, 1964, the Central Government hereby recognises M/s. CCIC India Private Limited, Plot No. 178, Sector-A, Zone-B, Mancheswar Industrial Estate, Bhubaneswar - 751010, (hereinafter referred to as said agency), as an agency for a period of three years with effect from the date of publication of this notification in the Official Gazette, for the inspection of Minerals and Ores Group-I, namely Iron Ore as specified in the Schedule annexed to the notification of the Government of India in the Ministry of Commerce, published in the Official Gazette vide number S.O. 3975 dated 20th December, 1965, and testing of said Minerals and Ores at M/s. CCIC India Private Limited Laboratory, Plot No. 178, Sector-A, Zone-B, Mancheswar Industrial Estate, Bhubaneswar - 751010 prior to export of the said Minerals and Ores at Paradip Port, Gopalpur Port and Dhamra Port subject to the following conditions, namely:

- (i) the said agency shall extend adequate cooperation and assistance to the officers nominated by the Export Inspection Council in this behalf to carry out the inspection specified under rule 4 of the Export of Minerals and Ores - Group I (Inspection) Rules, 1965; and
- (ii) the said agency, in performance of their function as specified in this notification shall be bound by such directions, as the Director (Inspection and Quality Control), Export Inspection Council, may give in writing from time to time.

[F. No. K-16014/1/2026-Export Inspection]

UJJWAL KUMAR GHOSH, Jt. Secy.

श्रम एवं रोजगार मंत्रालय

नई दिल्ली, 3 फरवरी, 2026

का.आ. 134.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक

विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय चंडीगढ़- I के पंचाट (126/2014) प्रकाशित करती है।

[सं. एल - 12011/45/2014- आई आर (बी-1)]

सलोनी, उप निदेशक

MINISTRY OF LABOUR AND EMPLOYMENT

New Delhi, the 3rd February, 2026

S.O. 134.— In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.126/2014) of the Cent.Govt.Indus.Tribunal-cum-Labour Court Chandigarh-I as shown in the Annexure, in the industrial dispute between the management of State Bank of India and their workmen.

[No. L-12011/45/2014- IR (B-I)]

SALONI, Dy. Director

ANNEXURE

Before the Central Government Industrial Tribunal cum Labour Court-I, Chandigarh

Present : Mr. Kamal Kant, PO-cum-Link Officer

ID No.126/2014

Registered on – 15.09.2014

Kamal Kishore Sharma S/o Sh. Amar Chand Sharma, R/o Prem Nagar, Village Shampur, Dehradun (Uttanchal)

..... Workman

Versus

1.Management of State Bank of India, ZBO, Punjab-Chandigarh through its General Manager, SBI, Sector-17, Chandigarh.

2.A.G.M, SBI Sector-7, Madhya Margh Branch, Chandigarh.

.....Respondents

Present:- Sh. O P Indal, AR for workman.

Sh. S. K. Gupta, AR for respondent no.1 & 2.

Award :16.01.2026

1. Central Government vide Notification No.L-12011/45/2014-IR(B-I) dated 04.09.2014, under Clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Disputes Act, 1947 (hereinafter called the Act), has referred the following Industrial dispute for adjudication to this Tribunal:-.

“Whether the action of the management in removing the workman form the service without considering his demand for initiation of denov/afresh enquiry is just right and legal? If not, to what relief the disputant workman is entitled to and from which date?”

2. In this case affidavit of workman was filed on 17.05.2023 and the case was adjourned for cross-examination of workman. However, the workman is not turning up for his cross-examination since 19.07.2023. The workman has been given sufficient opportunities for his cross-examination but in spite of the opportunities afforded to him, he is not turning up for his cross-examination, which shows that the he is not interested in adjudication of the matter on merit. Moreover, AR for workman stated that the workman is not contacting him for a long time.

3. Since the workman has not turned up for his cross-examination since 19.07.2023, as such, this Tribunal is left with no choice, except to pass a 'No Claim Award'. Accordingly, 'No Claim Award' is passed in the present reference.

4. Let copy of this award be sent to the Appropriate Government as required under Section 17 of the Act for publication.

KAMAL KANT, PO-cum-Link Officer

नई दिल्ली, 3 फरवरी, 2026

का.आ. 135.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार पी एन बी के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय **चंडीगढ़-I** के पंचाट (31/2017) प्रकाशित करती है।

[सं. एल - 39025/01/2026 - आई आर (बी-II)-09]

सलोनी, उप निदेशक

New Delhi, the 3rd February, 2026

S.O. 135.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.31/2017) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Chandigarh-I* as shown in the Annexure, in the industrial dispute between the management of P N B and their workmen.

[No. L-39025/01/2026- IR (B-II)-09]

SALONI, Dy. Director

ANNEXURE

Before the Central Government Industrial Tribunal cum Labour Court-I, Chandigarh

Present : Mr. Kamal Kant, PO-cum-Link Officer

ID No.31/2017

Registered on – 20.02.2018

Sh. Ashok Kumar, S/o Sh. Kartar Singh, R/o Village, Dugli, Post Office, Taleli, Tehsil, Sundernagar, District, Mandi, Himachal Pradesh.

..... Workman

Versus

1. Deputy General Manager (DGM), PNB, Mandi, District, Mandi, Himachal Pradesh.
2. The Manager, PNB, Branch, Chanol, District, Sundernagar, District, Mandi, Himachal Pradesh.

..... Respondent No.1 and 2

Present:- None for Workman

Sh. Anshul Pareek, proxy for Sh. Saurav Verma, AR for Respondent No.1 and 2.

Award :20.01.2026

1. The workman has filed present claim under Section 2A of the Industrial Disputes Act 1947 (herein after called as the Act) against his termination dated 02.12.2016 claiming reinstatement into service along with back wages and other consequential benefits.

2. The case is fixed for filing of affidavit of workman since 08.09.2023. However, no affidavit on behalf of workman has been filed till date. Moreover, no one is appearing on behalf of workman since 14.07.2025. The workman has been given sufficient opportunities to file affidavit in evidence but in spite of the opportunities afforded, the affidavit has not been filed by workman, which shows that the workman is not interested in adjudication of the matter on merit.

3. Since the workman has not filed evidence by way of affidavit to prove his case against the respondent, as such, this Tribunal is left with no choice, except to pass a 'No Claim Award'. Accordingly, 'No Claim Award' is passed in the present reference.

4. Let copy of this award be sent to the Appropriate Government as required under Section 17 of the Act for publication.

KAMAL KANT, Presiding Officer

नई दिल्ली, 4 फरवरी, 2026

का.आ. 136.—औद्योगिक विवाद अधिनियम 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार बैंक नोट प्रेस के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय जबलपुर के पंचाट (17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29,30,31/2022) प्रकाशित करती है।

[सं. एल -39025/01/2026-आई आर (बी- II)-08]

सलोनी, उप निदेशक

New Delhi, the 4th February, 2026

S.O. 136.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.17,18,19,20,21,22,23,24,25,26,27,28,29,30,31//2022) of the Cent.Govt.Indus.Tribunal-cum-Labour Court Jabalpur as shown in the Annexure, in the industrial dispute between the management of Bank Note Press and their workmen.

[No. L-39025/01/2026- IR (B-II)-08]

SALONI, Dy. Director

ANNEXURE

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, JABALPUR

Present: P.K.Srivastava

(Judicial Member)

1. NO. CGIT/LC/RC/17/2022

Ashish Bairagi,

S/o Shri Sagudas Bairagi,

Aged about 30 years, Occupation: No business,

R/o House No. 23, Village Siya Gandhi Chowk,

Village Siya Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)

2. Global Ventures,

Address S-17 2nd Floor Plot No. 2,

LSC 1 Manish Global Mall,

Sector 22 Dwarka 181 (North) Delhi

Management

.....Leading Case

2. NO. CGIT/LC/RC/18/2022

Gajraj Singh Yadav,

Father Shri Sajjan Singh Yadav,

Age- 37 years, Occupation : No business,

Resident of village Tok Kala, Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)

2. Global Ventures,

Address S-17 2nd Floor Plot No. 2,

LSC 1 Manish Global Mall,

Sector 22 Dwarka 181 (North) Delhi

Management

3. NO. CGIT/LC/RC/19/2022**Narayan Kahar,****Father Shri Keshavlal Kahar,****Age- 40 years, Occupation: No business,****Resident- House Number 20,****Street number 2, Near Hanuman temple,****Bherugarh, Dewas (M.P.)****Workman****Versues****1. Bank Note Press (BNP) Dewas (M.P.)****2. Global Ventures,****Address S-17 2nd Floor Plot No. 2,****LSC 1 Manish Global Mall,****Sector 22 Dwarka 181 (North) Delhi****Management****4. NO. CGIT/LC/RC/20/2022****Anil Verma,****Father Shri Rameshchandra Verma,****Age - 33 years, Occupation - none,****Resident - 17 Anand Bagh Civil Line, Dewas (M.P.)****Workman****Versues****1. Bank Note Press (BNP) Dewas (M.P.)****2. Global Ventures,****Address S-17 2nd Floor Plot No. 2,****LSC 1 Manish Global Mall,****Sector 22 Dwarka 181 (North) Delhi****Management****5. NO. CGIT/LC/RC/21/2022****Rameez Khan,****Father of Shri Rashid Khan,****Age 32 years, Occupation: none,****Resident of House Number 36,****Ward Number - 6, Siddharth Nagar, Dewas (M.P.)****Workman****Versues****1. Bank Note Press (BNP) Dewas (M.P.)****2. Global Ventures,****Address S-17 2nd Floor Plot No. 2,**

LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi

Management

6. NO. CGIT/LC/RC/22/2022

Bhurpendra Malviya,
Father Shri Kailashchandra Malviya,
Age- 43 years, Occupation- None,
Resident- House No. 47/2,
Ward No. 41 Shantipura V.T.C. Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)
2. Global Ventures,
Address S-17 2nd Floor Plot No. 2,
LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi

Management

7. NO. CGIT/LC/RC/23/2022

Ishwar Bodana,
Father Shri Dayaram Bodana,
Age- 39 Years, Occupation- None,
Resident- 37 Sant Ravidas Nagar, Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)
2. Global Ventures,
Address S-17 2nd Floor Plot No. 2,
LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi

Management

8. NO. CGIT/LC/RC/24/2022

Dharmendra Rajoria,
Son Of Ambaram Rajoria,
Age 36 Years, No Business,
Resident Of Village Singwada,
Ward No. 18, Behind The Power House, Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)
2. Global Ventures,
Address S-17 2nd Floor Plot No. 2,
LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi

Management

9. NO. CGIT/LC/RC/25/2022**Gokul Prasad,****Father Of Shri Babulal,****Age 31 Years, Occupation : No Business,****Resident Of Village Updi, District Ujjain (M.P.)****And Village Tok Kala, Dewas (M.P.)****Workman****Versues****1. Bank Note Press (BNP) Dewas (M.P.)****2. Global Ventures,****Address S-17 2nd Floor Plot No. 2,****LSC 1 Manish Global Mall,****Sector 22 Dwarka 181 (North) Delhi****Management****10. NO. CGIT/LC/RC/26/2022****Devkaran Chauhan,****Father Shri Prem Singh Chauhan,****Age- 35 Years, Occupation- None,****Resident- House Number 132,****Ward Number 11,****Tok Khud, Dewas (M.P.)****Workman****Versues****1. Bank Note Press (BNP) Dewas (M.P.)****2. Global Ventures,****Address S-17 2nd Floor Plot No. 2,****LSC 1 Manish Global Mall,****Sector 22 Dwarka 181 (North) Delhi****Management****11. NO. CGIT/LC/RC/27/2022****Deepak Malviya,****Father Shri Narayan Malviya,****Age- 25 Years, Occupation : No Business,****Resident- 37 Sant Ravidas Nagar,****Dewas (M.P.) 236/8 Mahakal Colony****Workman****Versues****1. Bank Note Press (BNP) Dewas (M.P.)****2. Global Ventures,****Address S-17 2nd Floor Plot No. 2,**

LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi

Management

12. NO. CGIT/LC/RC/28/2022

Shailesh Prajapati,
Father Shri Ramchandra Prajapati,
Age 34 Years, No Business,
Resident Of House Number 40,
Ward Number Arjun Nagar, Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)
2. Global Ventures,
Address S-17 2nd Floor Plot No. 2,
LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi

Management

13. NO. CGIT/LC/RC/30/2022

Sumit Patel,
Father Shri Mahesh Patel,
Age 27 Years, No Occupation,
Resident Of Village Navada, Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)
2. Global Ventures,
Address S-17 2nd Floor Plot No. 2,
LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi

Management

14. NO. CGIT/LC/RC/31/2022

Rajkumar Yadav,
Father Shri Sajjan Singh Yadav,
Age 30 Years, No Business,
Resident Of Village Tok Kala, Dewas (M.P.)

Workman

Versues

1. Bank Note Press (BNP) Dewas (M.P.)
2. Global Ventures,
Address S-17 2nd Floor Plot No. 2,

**LSC 1 Manish Global Mall,
Sector 22 Dwarka 181 (North) Delhi**

Management

(JUDGMENT)

(Passed on this 24th day of November - 2025)

Since the facts, the disputes and the pleadings as well evidence in all these cases are identical hence, these cases are being disposed by way of a common judgment and Award.

These petitions have been filed by the Applicant Workers against Bank Note Press, the principle employer and the Outsourcing Agency M/s Global Ventures under Section 53 Clause 6 of the Industrial Relations Code, 2020 (in short the 'Code') corresponding to Section 2A read with (2&3) of Industrial Disputes Act, 1947 as amended by Amendment Act of 2010 which was applicable when the cause of action arose, with a case that the Workers have been engaged by the Management Bank Note Press, Devas through the Outsourcing Agency and are working since the dates of their appointment as mentioned below in a chart till date of termination of their services as Outsourced Contract Labours continuously. They have completed more than 240 days in very year including the year preceding the date of termination of their services without any notice or compensation which is in violation of Section 70 of the Code. They raised a dispute before the concern Labour Commissioner which could not be conciliated within 45 days, hence this petition.

S. No.	Case No.	Petitioner's Name	Date of joining till continuous engagement in services	Date of Termination from services
1.	RC/17/2022	Ashish Bairagi	17/02/2017 to 22/03/2020	23.03.2020
2.	RC/18/2022	Gajraj Singh Yadav	11.09.2017 – 22.03.2020	23.03.2020
3.	RC/19/2022	Narayan Kahar	20.02.2015 – 01.07.2020	02.07.2020
4.	RC/20/2022	Anil Verma	19.02.2015 – 22.03.2020	23.03.2020
5.	RC/21/2022	Rameez Khan	30.12.2013 – 01.07.2020	02.07.2020
6.	RC/22/2022	Bhurpendra Malviya	16.02.2012 – 22.03.2020	23.03.2020
7.	RC/23/2022	Ishwar Bodana	17.09.2011 – 01.07.2020	02.07.2020
8.	RC/24/2022	Dharmendra Rajoria	09.09.2017 – 03.03.2020	04.03.2020
9.	RC/25/2022	Gokul Prasad,	29.07.2016 – 22.03.2020	23.03.2020
10.	RC/26/2022	Devkaran Chauhan	07/07/2019 – 22.03.2020	23.03.2020
11.	RC/27/2022	Deepak Malviya	26/07/2016 – 01.07.2020	02.07.2020
12.	RC/28/2022	Shailesh Prajapati	28.12.2013 – 10.07.2020	11.07.2020
13.	RC/30/2022	Sumit Patel	20.01.2015 – 20.03.2020	23.03.2020
14.	RC/31/2022	Rajkumar Yadav	11.09.2017 – 22.03.2020	23.03.2020

They have prayed that, holding the termination of their services unjust and illegal, they be held entitled to be reinstated with back-wages and benefits.

The Management of Bank Note Press appeared and filed their written statement of defense with the a case that, these Workman were engaged by the different Outsourcing Agencies at different point of time and were working at the sight of Bank Note Press as Outsourced Employees hence there is no relation of Employee and Employer between the parties i.e. the petitioner and the Management of Bank Note Press. The Management of Bank Note Press has furnished a chart with respect to the names of the Outsourcing Agencies and time period within which they were granted outsourcing contract. It is further the case of the Bank Note Press that since the petitioners are not their employees, there is no question of termination of their services by them. In fact, they are employees of the different outsourcing agencies, deputed by them to work at the sight of the principle employer Bank Note Press and their services were also terminated by the agencies who had engaged them.

In evidence, the petitioners have filed their affidavits as their examination-in-chief. They have been cross-examined by Management of Bank Note Press. They have filed and proved documents which are notice regarding conciliation, certificate of conciliation Officer, certified statements of Accounts, ID card and statement of their PF Account.

The Management of Bank Note Press has filed affidavit of its witness as his examination-in-chief.

He has been cross-examined by petitioner's side. The Management of Bank Note Press has further filed and proved different purchase orders regarding Outsourcing Agencies for the period.

It is pertinent to mention there that the Outsourcing Agency did not appear though notices were served on them. Hence, the proceedings preceded ex-parte against them.

At the stage of arguments none appeared for the petitioner. Learned Counsel Mr. Navin Kumar Salunke appeared for the Bank Note Press. His arguments were heard. He submitted his written arguments. The Workman side filed written submissions later on which were taken on record. I have perused the written submissions as well the records in the light of oral and written submissions.

It is not disputed from the side of petitioners that they were appointed by the Outsourcing Agencies and were deputed at the sight of Bank Note Press.

The documents filed by the petitioners themselves which are identity cards, salary as well provident fund deposits show that they were appointed by the Outsourcing Agencies in different years. The Management side has also stated the same that these petitioners are Outsourced Employees, deputed by different Outsourcing Agencies in different years as shown in the chart above.

Hence, from the above discussion and description of evidences, the fact and allegations that the petitioners were appointed by Bank Note Press at any point of time is held not proved. Rather, it is held proved the petitioners were appointed by different Outsourced Agencies during different time periods and were terminated by the Outsourcing Agencies as mention in the chart referred to above.

Since, it is the case of the petitioners that, they have worked for 240 days at least in the year preceding the date of termination of their services which is not controverted, hence their this claim that they have completed a continuous service of 240 days in the year preceding the date of their termination is held proved. Since, there is nothing on record that any notice or compensation was given to them, the termination of their services is held in violation of Section 70 of the Code.

In the light of findings above recorded the question arises about the relief to which the petitions may be held entitled.

Since, these petitioners were employees of contractors who were allotted contracts for a fixed time period hence there is no question of regularization of their services. In my considered view, a lump sum amount of Rs. 20,000/- (Rupees Twenty Thousand) in lieu of all the claims to each of the petitioners will meet the ends of justice to which the petitioners are held entitled to.

One more significant aspect of this case is that, the Management of Bank Note Press has been engaging contract labours for a period as shown in the chart for a work which is available with them since such a long time and is still available with them, this is no doubt unfair labour practice as defined under Section 2 (zo) of the Code read with Clause 1 (10) of the Second Schedule as applicable on part of employers which is prohibited under Section 84 of the Code..

Reference may be taken of judgment of Hon'ble Supreme Court in the case of Jaggo v/s Union of India reported in (2024) SCC Online SC 3826 , the relevant paragraphs of this judgment are being reproduced as follows:-

"22. The pervasive misuse of temporary employment contracts, as exemplified in this case, reflects a broader systemic issue that adversely affects workers' rights and job security. In the private sector, the rise of the gig economy has led to an increase in precarious employment arrangements, often characterized by lack of benefits, job security, and fair treatment. Such practices have been criticized for exploiting workers and

undermining labour standards. Government institutions, entrusted with upholding the principles of fairness and justice, bear an even greater responsibility to avoid such exploitative employment practices. When public sector entities engage in misuse of temporary contracts, it not only mirrors the detrimental trends observed in the gig economy but also sets a concerning precedent that can erode public trust in governmental operations.

25. It is a disconcerting reality that temporary employees, particularly in government institutions, often face multifaceted forms of exploitation. While the foundational purpose of temporary contracts may have been to address short-term or seasonal needs, they have increasingly become a mechanism to evade long-term obligations owed to employees. These practices manifest in several ways:

- **Misuse of “Temporary” Labels:-** Employees engaged for work that is essential, recurring, and integral to the functioning of an institution are often labelled as “temporary” or “contractual,” even when their roles mirror those of regular employees. Such misclassification deprives workers of the dignity, security, and benefits that regular employees are entitled to, despite performing identical tasks.

- **Arbitrary Termination:-** Temporary employees are frequently dismissed without cause or notice, as seen in the present case. This practice undermines the principles of natural justice and subjects workers to a state of constant insecurity, regardless of the quality or duration of their service.

- **Lack of Career Progression:-** Temporary employees often find themselves excluded from opportunities for skill development, promotions, or incremental pay raises. They remain stagnant in their roles, creating a systemic disparity between them and their regular counterparts, despite their contributions being equally significant.

- **Using Outsourcing as a Shield:-** Institutions increasingly resort to outsourcing roles performed by temporary employees, effectively replacing one set of exploited workers with another. This practice not only perpetuates exploitation but also demonstrates a deliberate effort to bypass the obligation to offer regular employment.

- **Denial of Basic Rights and Benefits:-** Temporary employees are often denied fundamental benefits such as pension, provident fund, health insurance, and paid leave, even when their tenure spans decades. This lack of social security subjects them and their families to undue hardship, especially in cases of illness, retirement, or unforeseen circumstances.”

The principle laid down in the case of Jaggo (Supra) has been followed by Hon’ble Supreme Court in the case of Shripal Vs. Nagar Nigam Ghaziabad in Civil Appeal No. 8157/2024 (2025 INSC 144). The relevant portion of the said judgment is being reproduced as follows:-

“12. The evidence, including documentary material and undisputed facts, reveals that the Appellant Workmen performed duties integral to the Respondent Employer’s municipal functions specifically the upkeep of parks, horticultural tasks, and city beautification efforts. Such work is evidently perennial rather than sporadic or project-based. Reliance on a general “ban on fresh recruitment” cannot be used to deny labor protections to long serving workmen. On the contrary, the acknowledged shortage of Gardeners in the Ghaziabad Nagar Nigam reinforces the notion that these positions are essential and ongoing, not intermittent. By requiring the same tasks (planting, pruning, general upkeep) from the Appellant Workmen as from regular Gardeners but still compensating them inadequately and inconsistently the Respondent Employer has effectively engaged in an unfair labour practice. The principle of “equal pay for equal work,” repeatedly emphasized by this Court, cannot be casually disregarded when workers have served for extended periods in roles resembling those of permanent employees. Long-standing assignments under the Employer’s direct supervision belie any notion that these were mere short-term casual engagements.

14. The Respondent Employer places reliance on Umadevi (supra) to contend that daily-wage or temporary employees cannot claim permanent absorption in the absence of statutory rules providing such absorption. However, as frequently reiterated, Uma Devi itself distinguishes between appointments that are “illegal” and those that are “irregular,” the latter being eligible for regularization if they meet certain conditions. More importantly, Uma Devi cannot serve as a shield to justify exploitative engagements persisting for years without the Employer undertaking legitimate recruitment. Given the record which shows no true contractor based arrangement and a consistent need for permanent horticultural staff the alleged asserted ban on fresh recruitment, though real, cannot justify indefinite daily-wage status or continued unfair practices.

15. It is manifest that the Appellant Workmen continuously rendered their services over several years, sometimes spanning more than a decade. Even if certain muster rolls were not produced in full, the Employer’s failure to furnish such records—despite directions to do so—allows an adverse inference under well-established labour jurisprudence. Indian labour law strongly disfavors perpetual daily-wage or contractual engagements in circumstances where the work is permanent in nature. Morally and legally, workers who fulfil ongoing municipal requirements year after year cannot be dismissed summarily as dispensable, particularly in the absence of a genuine contractor agreement. At this juncture, it would be appropriate to recall the broader critique of indefinite “temporary” employment practices as done by a recent judgement of this court in Jaggo v. Union of India

16. *The High Court did acknowledge the Employer's inability to justify these abrupt terminations. Consequently, it ordered re-engagement on daily wages with some measure of parity in minimum pay. Regrettably, this only perpetuated precariousness: the Appellant Workmen were left in a marginally improved yet still uncertain status. While the High Court recognized the importance of their work and hinted at eventual regularization, it failed to afford them continuity of service or meaningful back wages commensurate with the degree of statutory violation evident on record.*

17. *In light of these considerations, the Employer's discontinuation of the Appellant Workmen stands in violation of the most basic labour law principles. Once it is established that their services were terminated without adhering to Sections 6E and 6N of the U.P. Industrial Disputes Act, 1947, and that they were engaged in essential, perennial duties, these workers cannot be relegated to perpetual uncertainty. While concerns of municipal budget and compliance with recruitment rules merit consideration, such concerns do not absolve the Employer of statutory obligations or negate equitable entitlements. Indeed, bureaucratic limitations cannot trump the legitimate rights of workmen who have served continuously in de facto regular roles for an extended period. 18. The impugned order of the High Court, to the extent they confine the Appellant Workmen to future daily-wage engagement without continuity or meaningful back wages, is hereby set aside with the following directions:-*

I. The discontinuation of the Appellant Workmen's services, effected without compliance with Section 6E and Section 6N of the U.P. Industrial Disputes Act, 1947, is declared illegal. All orders or communications terminating their services are quashed. In consequence, the Appellant Workmen shall be treated as continuing in service from thereof their termination, for all purposes, including seniority and continuity in service.

II. The Respondent Employer shall reinstate the Appellant Workmen in their respective posts (or posts akin to the duties they previously performed) within four weeks from the date of this judgment. Their entire period of absence (from the date of termination until actual reinstatement) shall be counted for continuity of service and all consequential benefits, such as seniority and eligibility for promotions, if any.

III. Considering the length of service, the Appellant Workmen shall be entitled to 50% of the back wages from the date of their discontinuation until their actual reinstatement. The Respondent Employer shall clear the aforesaid dues within three months from the date of their reinstatement.

IV. The Respondent Employer is directed to initiate a fair and transparent process for regularizing the Appellant Workmen within six months from the date

of reinstatement, duly considering the fact that they have performed perennial municipal duties akin to permanent posts. In assessing regularization, the Employer shall not impose educational or procedural criteria retroactively if such requirements were never applied to the Appellant Workmen or to similarly situated regular employees in the past. To the extent that sanctioned vacancies for such duties exist or are required, the Respondent Employer shall expedite all necessary administrative processes to ensure these longtime employees are not indefinitely retained on daily wages contrary to statutory and equitable norms."

In the light of above discussion and findings the reference is answered as follows:-

AWARD

1. *The action of Outsourcing Agency in terminating the services of the petitioners in the aforesaid cases is held in violation of the Code and each of the petitioners is held entitled to get Rs. 20,000/- from the Outsourcing Agency M/s Global Ventures in lieu of all their claims, payable to them within Ninety days from the date of Award, failing which interest @6% per annum from date of Award till payment.*
2. *Holding that the management of Bank Note Press has adopted unfair labour practice with respect to the applicants by taking work from them for years as a outsourced employees on contract when the vacancy is of permanent nature and is still available, the management of Bank Note Press is directed to initiate a fair and transparent process for recruitment for the position on which, the applicants has been working, within six months from the date of award Applicants shall be granted age relaxation for the period they have worked with Bank Note Press as outsourced employee. The management of Bank Note Press shall expedite all necessary administrative processes to ensure that such long time employees are not indefinitely retained on contractual assignments or through outsourcing, contrary to statutory and equitable norms.*
3. *No order as to cost.*

Copy of this judgment and Award be placed on the file of all the connected cases.

DATE:- 24/11/2025

P.K. SRIVASTAVA, Judicial Member

नई दिल्ली, 9 फरवरी, 2026

का.आ. 137.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार सेंट्रल बैंक ऑफ इंडिया के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई- 1 के पंचाट (7/2021) प्रकाशित करती है।

[सं. एल -39025/01/2026-आई आर (बी- II)-10]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 137.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 7/2021) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -1* as shown in the Annexure, in the industrial dispute between the management of Central Bank of India and their workmen.

[No. L-39025/01/2026- IR (B-II)-10]

SALONI, Dy. Director

ANNEXURE**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.1,****MUMBAI**

Present

JUSTICE ARVIND KUMAR MISHRA

Presiding Officer

REFERENCE NO.CGIT-7 of 2021

Parties: Employers in relation to the management of

1. The Regional Manager,

Central Bank of India,

New Osmanpura, Aurangabad-431001.

2. The Branch Manager,

Central Bank of India,

Baragaon Branch, Nandur,

Post- Baragaon Nandur,

Tal: Rahuri, Dist: Ahmednagar.

And

Shri Rafik Dedekhan Pathan, ,

Post- Baragaon Nandur,

Tal: Rahuri, Dist: Ahmednagar.

Appearances:

For the first party Management : Ms. Deepika Agarwal(Adv.)

For the second party workmen : Absent

Mumbai, dated the 23rd day of December, 2025.**AWARD**

The present reference has been made by the Central Government by its order No. B.90/01/(5)/2021. IR dated 08/3/2021 passed in exercise of the powers conferred by clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Dispute Act 1947. The terms of reference as per the schedule to the said order are as under:

“Whether the action of the management of Central Bank of India, Ahmednagar, Maharashtra in terminating the services of Shri Rafik Pathan w.e.f. 1.4.2019 is legal, justified and proper? If not, to what relief the workman is entitled to?”

In view of the above said facts the claimant/workman has not filed any statement of claim/ evidence in support of his case on affidavit, in spite of several opportunities given to him and taking into consideration the law as laid by the Hon'ble High Court in the case of **V. K. Raj Industries v. Labour Court (1) and others 1981 (29) FLR 194** as under:

“It is well settled that if a party challenges the legality of an order, the burden lies upon him to prove illegality of the order and if no evidence is produced the party invoking jurisdiction of the Court must fail. Whenever a workman raises a dispute challenging the validity of the termination of service it is imperative for him to file written statement before the Industrial Court setting out grounds on which the order is challenged and he must also produce evidence to prove his case. If the workman fails to appear or to file written statement or produce evidence, the dispute referred by the State Government cannot be answered in favour of the workman and he would not be entitled to any relief.”

In the case of **M/s Uptron Powertronics Employees' Union, Ghaziabad through its Secretary v. Presiding Officer, Labour Court (II), Ghaziabad and others 2008 (118) FLR 1164** Hon'ble Allahabad High Court has held as under:

“The law has been settled by the Apex Court in case of Shanker Chakravarti v. Britannia Biscuit Co. Ltd., V.K. Raj Industries v. Labour Court and Ors., Airtech Private Limited v. State of U.P. and Ors. 1984 (49) FLR 38 and Meritech India Ltd. v. State of U.P. and Ors. 1996 FLR that in the absence of any evidence led by or on behalf of the workman the reference is bound to be answered by the court against the workman. In such a situation it is not necessary for the employers to lead any evidence at all. The obligation to lead evidence to establish an allegation made by a party is on the party making the allegation. The test would be, who would fail if no evidence is led.”

And by the Hon'ble Allahabad High Court in the case of **District Administrative Committee, U.P. P.A.C.C.S.C. Services v. Secretary-cum-G.M. District Co-operative Bank Ltd. 2010 (126) FLR 519**; wherein it has been held as under:

“The submission is that even if the petitioner failed to lead the evidence, burden was on the shoulders of the respondent to prove the termination order as illegal. He was required to lead evidence first which he failed. A perusal of the impugned award also does not show that any evidence either oral or documentary was led by the respondent. In the case of no evidence, the reference has to be dismissed.”

Since no statement of claim has been filed by the workman in support of his case, the claim is liable to be dismissed.

For the foregoing reasons, the case is dismissed and the workman is not entitled for any relief.

Accordingly, the reference stands answered in terms aforesaid.

Award as above.

Justice ARVIND KUMAR MISHRA, Presiding Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 138.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मर्चेन्ट मरीन एजुकेशन एंड रिसर्च ट्रस्ट के प्रबंधन, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई- 1 के पंचाट (3/2016) प्रकाशित करती है।

[सं. एल -31025/2/2016-आई आर (बी- II)]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 138.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 3/2016) of the **Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -1** as shown in the Annexure, in the industrial dispute between the management of **Merchant Marine Edu. & Research Trust** and their workmen.

[No. L-31025/2/2016- IR (B-II)]

SALONI, Dy. Director

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.1,
MUMBAI

Present

JUSTICE ARVIND KUMAR MISHRA

Presiding Officer

REFERENCE NO.CGIT-3 of 2016

Parties: Employers in relation to the management of

The Director General Shipping

DG & Chairman, Merchant Marine Edu. & Research Trust

I-Think Techno Campus,

Beta Building, 9th Floor, Kanjur Marg East

Mumbai-400 042.

And

Mrs. Sobhana Sugathan,

Bldg. No. 237, Flat No. 9271, 4th Floor,

A Wing, Sandeshchandra CHS, Opp. Phule Hospital

Kannamwar Nagar-2, Vikhroli(E)

Mumbai-400 083.

Appearances:

For the first party Management : Ms. Deepika Agarwal(Adv.)

For the second party workmen : Absent

Mumbai, dated the 6th day of January, 2026.AWARD

The present reference has been made by the Central Government by its order No. L-31025/2/2016(IR(B-II) dated 14/3/2016 passed in exercise of the powers conferred by clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Dispute Act 1947. The terms of reference as per the schedule to the said order are as under:

“Whether the action of the management of M/s. Merchant Marine Education & Research Trust in terminating the services of Smt. Sobhana Sugathan, Accountant, w.e.f. 31.3.2013 vide termination letter dated 26.3.2013 after her putting in 17 years 04 months services in the establishment,, without showing any reason, is just and proper? If not, what relief the disputant workman is entitled to?”

In view of the above said facts the Management has not filed any written statement/ evidence in support of his case on affidavit, in spite of several opportunities given to him and taking into consideration the law as laid by the Hon'ble High Court in the case of **V. K. Raj Industries v. Labour Court (1) and others 1981 (29) FLR 194** as under:

“It is well settled that if a party challenges the legality of an order, the burden lies upon him to prove illegality of the order and if no evidence is produced the party invoking jurisdiction of the Court must fail. Whenever a workman raises a dispute challenging the validity of the termination of service if is imperative for him to file written statement before the Industrial Court setting out grounds on which the order is challenged and he must also produce evidence to prove his case. If the workman fails to appear or to file written statement or produce evidence, the dispute referred by the State Government cannot be answered in favour of the workman and he would not be entitled to any relief.”

In the case of **M/s Uptron Powertronics Employees' Union, Ghaziabad through its Secretary v. Presiding Officer, Labour Court (II), Ghaziabad and others 2008 (118) FLR 1164** Hon'ble Allahabad High Court has held as under:

“The law has been settled by the Apex Court in case of Shanker Chakravarti v. Britannia Biscuit Co. Ltd., V.K. Raj Industries v. Labour Court and Ors., Airtech Private Limited v. State of U.P. and Ors. 1984 (49) FLR 38 and Meritech India Ltd. v. State of U.P. and Ors. 1996 FLR that in the absence of any evidence led by or on behalf of the workman the reference is bound to be answered by the court against the workman. In such a

situation it is not necessary for the employers to lead any evidence at all. The obligation to lead evidence to establish an allegation made by a party is on the party making the allegation. The test would be, who would fail if no evidence is led."

And by the Hon'ble Allahabad High Court in the case of **District Administrative Committee, U.P. P.A.C.C.S.C. Services v. Secretary-cum-G.M. District Co-operative Bank Ltd. 2010 (126) FLR 519;**

Since 2020 workman is not present in spite of notice and no written statement has been filed by the management in support of his case, the claim is liable to be dismissed.

For the foregoing reasons, the case is dismissed and the workman is not entitled for any relief.

Accordingly, the reference stands answered in terms aforesaid.

Award as above.

Justice ARVIND KUMAR MISHRA, Presiding Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 139.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार जवाहरलाल नेहरू पोर्ट ट्रस्ट के प्रबंधन, संबंधित नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई- 1 के पंचाट (3/2024) प्रकाशित करती है।

[सं. एल - 39025/01/2026- आई आर (बी- II)-11]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 139.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 3/2024) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -1* as shown in the Annexure, in the industrial dispute between the management of Jawaharlal Nehru Port Trust and their workmen.

[No. L-39025/01/2026- IR (B-II)-11]

SALONI, Dy. Director

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.1, MUMBAI

Present

JUSTICE ARVIND KUMAR MISHRA

Presiding Officer

REFERENCE NO.CGIT-3 of 2024

Parties: Employers in relation to the management of

The Chairman Jawaharlal Nehru Port Trust,

V/s.

Transport and Dock workers Union,

P D'mellow Bhavan P D'mellow Rd Carnac Bunder

Mumbai, Maharashtra-400 039.

Appearances:

For the first party Management : Ms. Deepika Agarwal(Adv.)

For the second party workmen : Absent

Mumbai, dated the 23rd day of December, 2025.

AWARD

The present reference has been made by the Central Government by its order No. B.ALC(C)-II/8(02)2020-B3 dated 23/12/2023 passed in exercise of the powers conferred by clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Dispute Act 1947. The terms of reference as per the schedule to the said order are as under:

“Whether the demand of Union Transport and Dock Worker’s Union reinstatement of 12 contractual workmen, Ajit Hindurao Jadhav and 11 others(as per annexure C) terminated by contractor M/s. Dewachand Ramsaran Corporation Pvt Ltd., engaged in the work of reach stacker by Contractor M/s. Ekta Enterprises is fair, legal and justified? If yes, what relief these workmen are entitled to?”

In view of the above said facts the claimant/workman has not filed any statement of claim/ evidence in support of his case on affidavit, in spite of several opportunities given to him and taking into consideration the law as laid by the Hon’ble High Court in the case of **V. K. Raj Industries v. Labour Court (1) and others 1981 (29) FLR 194** as under:

“It is well settled that if a party challenges the legality of an order, the burden lies upon him to prove illegality of the order and if no evidence is produced the party invoking jurisdiction of the Court must fail. Whenever a workman raises a dispute challenging the validity of the termination of service it is imperative for him to file written statement before the Industrial Court setting out grounds on which the order is challenged and he must also produce evidence to prove his case. If the workman fails to appear or to file written statement or produce evidence, the dispute referred by the State Government cannot be answered in favour of the workman and he would not be entitled to any relief.”

In the case of **M/s Uptron Powertronics Employees’ Union, Ghaziabad through its Secretary v. Presiding Officer, Labour Court (II), Ghaziabad and others 2008 (118) FLR 1164** Hon’ble Allahabad High Court has held as under:

“The law has been settled by the Apex Court in case of Shanker Chakravarti v. Britannia Biscuit Co. Ltd., V.K. Raj Industries v. Labour Court and Ors., Airtech Private Limited v. State of U.P. and Ors. 1984 (49) FLR 38 and Meritech India Ltd. v. State of U.P. and Ors. 1996 FLR that in the absence of any evidence led by or on behalf of the workman the reference is bound to be answered by the court against the workman. In such a situation it is not necessary for the employers to lead any evidence at all. The obligation to lead evidence to establish an allegation made by a party is on the party making the allegation. The test would be, who would fail if no evidence is led.”

And by the Hon’ble Allahabad High Court in the case of **District Administrative Committee, U.P. P.A.C.C.S.C. Services v. Secretary-cum-G.M. District Co-operative Bank Ltd. 2010 (126) FLR 519**; wherein it has been held as under:

“The submission is that even if the petitioner failed to lead the evidence, burden was on the shoulders of the respondent to prove the termination order as illegal. He was required to lead evidence first which he failed. A perusal of the impugned award also does not show that any evidence either oral or documentary was led by the respondent. In the case of no evidence, the reference has to be dismissed.”

Since no statement of claim has been filed by the union in support of his case, the claim is liable to be dismissed.

For the foregoing reasons, the case is dismissed and the union is not entitled for any relief.

Accordingly, the reference stands answered in terms aforesaid.

Award as above.

Justice ARVIND KUMAR MISHRA, Presiding Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 140.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार पंजाब नेशनल बैंक के प्रबंधन, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय लखनऊ के पंचाट (05/2006) प्रकाशित करती है।

[सं. एल 12012/96/2005- आई आर (बी- II)]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 140.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 05/2006) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Lucknow* as shown in the Annexure, in the industrial dispute between the management of Punjab National Bank and their workmen.

[No. L-12012/96/2005- IR (B-II)]

SALONI, Dy. Director

ANNEXURE**CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, LUCKNOW.****I.D. No. 05/2006****Ref No.L-12012/96/2005 (IR (B-II)) Dated: 23.02.2006****Shri Ramendra alias Chotu S/o Shri Satnam,**

R/o 285/132 Janakrani Marg, Kathera Aishbagh,

Lucknow, Uttar Pradesh.

.....Claimant**Versus****1. The Regional Manager, Punjab National Bank**

Ashok Marg, Chandrbhan Gupta Building,

Hazaratganj, Mill Road, Aishbagh Lucknow.

.....Respondent No.1**2. Punjab National Bank,**

Zone and Stationery Manager

Mill Road, Aishbagh, Lucknow.

.....Respondent No.2**AWARD**

By order No.L-12012/96/2005 (IR(B-II)) Dated: 23.02.2006, the present Industrial Dispute has been referred for adjudication in exercise of the powers conferred by clause (d) of sub-section (1) and sub-section (2A) of Section 10 the Industrial Disputes Act, 1947 (14 of 1947) by the Central Government, with following schedule:

Whether the claim of Shri Ramendra Kumar alias chotu S/o Shri Satnam that he was engaged by the management of Punjab National Bank during the period from 1995-Feb.2005 is correct? If so, whether the action of the management in terminating him from service is legal and justified and what relief is the disputant concerned entitled to?"

Accordingly, the present I.D case no.05/2006, registered before this tribunal.

FACTS OF THE CASE

The Punjab National Bank a National Bank, Ashok Marg, Chandrbhan Gupta Building, Hazratganj, Aishbagh, Lucknow, has a branch at Mill Road, Aishbagh, Lucknow, in the said branch claimant/Shri Ramendra Kumar alias chotu, was initially engaged as daily wager employee in the year 1995(12.05.1995).

In the said capacity as per the case of the claimant he discharged the various work allotted to him by the Branch Manager of the Bank/respondent No.2.

While he was working and discharging his services in the capacity of daily wager employee, his services were terminated/retrrenched on 26.02.2005, without following the provisions as provided u/s 25F of the Industrial Dispute Act 1947.

In view of the said factual background the claimant/Shri Ramendra Kumar alias chotu, filed the present claim petition praying therein that order of retrrenchment/termination dated 26.02.2005, may be set aside, and he may be reinstated back in services.

On behalf of respondent written statement was filed in which it was categorically denied that workman was engaged at point of time as daily wager but for off and on the work arises in the Bank he was given temporary engagement and in the said capacity his services was utilized, because he was running a canteen at the branch.

On behalf of respondent the plea was also taken that claimant/Shri Ramendra Kumar alias chotu, does not fall with the definition of workman as given u/s 2(S) of the Industrial Dispute Act 1947 here an after referred as Act, because as he was not an employee of the bank but working in canteen at the branch.

On behalf of respondent in written statement it was also pleaded that as claimant/Shri Ramendra Kumar alias chotu, does not fall within the category of workman, so no question arises that his services was disengaged in violation of Section 25F of the Industrial Dispute Act 1947.

The pleas taken by respondent in the counter affidavit were categorically denied by claimant in the rejoinder filed by him.

In order to prove his case claimant/Shri Ramendra Kumar alias chotu, filed his evidence/examination in chief on affidavit dated 18.07.2006, he was cross examined by respondent through Shri Ashok Garg, working in branch/respondent no.2.

On behalf of respondent in order to prove his case, evidence/Examination in Chief of Shri BL Azad who was Senior Manger/respondent no.2, was filed and he was cross examined by the worker.

Subsequently on behalf of the worker an application for amendment of written statement (W10) filed on 02.02.2010, to which the objection was filed by respondent.

After hearing the parties this Tribunal by order dated 30.11.2010, allowed amendment as prayed by claimant in his written statement.

Thereafter the respondent filed their additional written statement denying averments/plea taken by the claimant by way of amendment in written statement.

After amendment of the written statement on behalf of claimant, evidence on affidavit dated 23.03.2015, filed.

From the record the position which emerged out that in spite of repeated opportunity given to respondents to cross examine the claimant, but he was not cross examined by them, on the evidence filed on affidavit dated 23.03.2015, after amendment in written statement, so by order dated 03.12.2018, the same was closed.

Thereafter time was granted to respondent to file management evidence on affidavit, as respondent did not filed their evidence on affidavit, so right to file the same was closed, the matter was fixed for hearing.

I have heard Shri Ramendra Kumar is person, and Shri Ayush Choudhry learned counsel for respondent, and perused the record.

After hearing the parties the following points are to be considered/adjudicated in the matter in issue:-

(1). Whether Claimant/Shri Ramendra Kumar alias chotu, falls within the definition of workman, as per section 2(S) of the Act, or not?

(2). whether the workman has completed 240 days continuously in the last 12 calendar months in the preceding year as casual/daily wager on 26.02.2005, prior to terminated/retrrenched of his service without following the provision of section 25F of the Industrial Disputes Act, or not?

(3). If the workman/Shri Ramendra Kumar alias chotu, has completed 240 days continuously in the last 12 calendar month prior the date of his termination/retrrenchment, on 26.02.2005, without the following provision with section 25F of the Act, his services was retrrenched then for what relief he is entitled?

POINT No. (1)

Whether Claimant/Shri Ramendra Kumar alias chotu, falls within the definition of workman, as per section 2S of the Act, or not?

The definition of 'workman' as given under Section 2(s) of the Industrial Disputes Act 1947, the said definition as it stood originally when the ID Act came into force w.e.f. 1.4.1947, read as follows:-

"(s) "workman means any person employed (including an apprentice) in any industry to do any skilled or unskilled manual or clerical work for hire or reward and includes, for the purposes of any proceeding under this Act in relation to an industrial dispute, but does not include any person employed in the naval, military, or air service of the Crown."

The definition was amended by Amending Act No. 36 of 1956 which came into force from 29th August, 1956 to read as follows:-

(s) "workman" means any person (including an apprentice) employed in any industry to do any skilled or unskilled manual, supervisory technical or clerical work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal discharge, or retrenchment has led to that dispute, but does not include any such person -

(i) who is subject to the Army Act, 1950, or the Air Force Act, 1950, or the Navy (Discipline) Act, 1934; or

(ii) who is employed in the police service or as an officer or other employee of a prison; or

(iii) who is employed mainly in a managerial or administrative capacity;

or

(i) who, being employed in a supervisory capacity, draws wages exceeding five hundred rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature."

The change brought about by this Amendment was that the persons employed to do "supervisory" and "technical" work were also included in the definition for the first time by this Amendment, although those who were employed in a supervisory capacity were so included in the definition provided their monthly wage did not exceed Rs.500.

The definition of 'workman' was further amended by Amending Act No.46 of 1982 which was brought into force w.e.f. 21.8 1984 and the same reads as under:-

"(s) 'workman' means any person (including an apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal discharge, or retrenchment has led to that dispute, but does not include any such person-

(i) who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957);

(ii) who is employed in the police service or as an officer or other employee of a prison, or

(iii) who is employed mainly in a managerial or administrative capacity,

or

(iv) who, being employed in a supervisory capacity, draws wages exceeding one thousand six hundred rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature."

A bare perusal of the aforementioned provision clearly indicates that a person would come within the purview of the said definition if he: (i) is employed in any industry; and (ii) performs any manual, unskilled, skilled, technical, operational, clerical or supervisory work.

Hon'ble the Apex Court in the case of **All India Reserve Bank Employees Association Versus Reserve Bank of India reported in AIR 1966 SC 305** held as under-

23. The argument is extremely ingenuous and the simile interesting but it misses the realities of the amendment of the Industrial Disputes Act in 1956. The definition of 'workman' as it originally stood before the amendment in 1956 was as follows :-

"2. (s) 'workman' means any person employed (including in apprentice) in any industry to do any skilled (11) 91 L. ed. 104 or unskilled manual or clerical work for hire or reward and includes, for the purposes of any proceedings under this Act in relation to an industrial dispute a workman discharged during that dispute, but does not include any person employed in naval, military or air service of the Government."

*24. The amending Act of 1956 introduced among the categories of persons already mentioned persons employed to do supervisory and technical work. So far the language of the earlier enactment was used. When, however, exceptions were engrafted, that language was departed from in clause (iv) partly because the draftsman followed the language of clause(iii) and partly because from persons employed on supervision work some are to be excluded because they draw wages exceeding Rs 500 per month and some because they function mainly in a managerial capacity or have duties of the same character. But the unity between the opening part of the definition and clause (iv) was expressly preserved by using the word 'such' twice in the opening part. The words, which bind the two parts, are not-"but does not include any person". They are "but does not include any such person showing clearly that what is being excluded is a person who answers the description" employed to do supervisory work" and he is to be excluded because being employed in a 'supervisory capacity' he draws wages exceeding Rs. 500 per month or exercises functions of a particular character. The scheme of our Act is much simpler than that of the American statutes. No doubt like the Taft-Hartley Act the amending Act of 1956 in our country was passed to equalize bargaining power and also to give the power of bargaining and invoking the Industrial Disputes Act to supervisory workmen, but it gave it only to some of the workmen employed on supervisory work 'Workman' here includes an employee employed as supervisor. There are only two circumstances in which such a person ceases to be a workman Such a person is not a workman if he draws wages in excess of Rs. 500 per month or if he performs managerial functions by reason of a power vested in him or by the nature of duties attached to his office The person who ceases to be a workman is not a person who does not answer the description "employed to do supervisory work" but one who does answer that description. He goes out of the category of "workmen" on proof of the circumstances excluding him from the category."(See also in **H.R. Adyanthaya & others Versus Sandoz India Ltd. reported in (1994) 5 SCC 373**).*

Further the Hon'ble the Apex Court in the case of **Chauharya Tripathi & others Versus L.I.C. of India & others reported in 2015 (7) SCC 263**, in Para-7 held as under:-

"7. Keeping in view the question posed at the beginning, we are obligated to make a survey of the authorities that have been pronounced by this Court specifically pertaining to the Development Officers working in LIC. A three- Judge Bench of this Court in *S.K. Verma vs. Mahesh Chandra & Anr.*³, adverted to the definition of 'workman' as originally defined under Section 2(s) of the Act and the substantial amendment that was brought in 1956 in respect of the definition of 'workman' and referred to the decision in *Workmen vs. Indian Standards Institution*⁴ and dwelled upon the hierarchy of officers working in LIC, the duties performed by such officers and 2 (2008) 11 SCC 319 3 (1983) 4 SCC 214 4 (1975) 2 SCC 847 eventually held thus

"A perusal of the above extracted terms and conditions of appointment shows that a development officer is to be a whole time employee of the Life Insurance Corporation of India. that his operations are to be restricted to a defined area and that he is liable to be transferred. He has no authority whatsoever to bind the Corporation in anyway. His principal duty appears to be to organise and develop the business of the Corporation in the area allotted to him and for that purpose to recruit active and reliable agents, to train them to canvass new business and to render post-sale services to policy-holders. He is expected to assist and inspire the agents. Even so he has not the authority to appoint agents or to take disciplinary action against them. He does not even supervise the work of the agents though he is required to train them and assist them. He is to be the 'friend, philosopher and guide' of the agents working within his jurisdiction and no more. He is expected to stimulate and excite the agents to work, while exercising no administrative control over them. The agents are not his subordinates. In fact, it is admitted that he has no subordinate staff working under him. It is thus clear that the development officer cannot by any stretch of imagination be said to be engaged in any administrative or managerial work. He is a workman within the meaning of s.2(s) of the Industrial, Disputes Act."

(See also: **Om Carrying Corporation Versus Tilock Narang & others reported in 2016(148) FLR 915; T.Boby Francis Versus Lucy Varghese & others reported in 2016(149) FLR 866 & Jagdish Prasad Sharma Versus Presiding Officer, Industrial Tribunal-cum-Labour Court-I, Gurugram & another reported in 2023 (178) FLR 565**), **M/s S.K. International & another v. Ashok Tanaji Tambe & another 2024 (180) FLR 994**).

The Hon'ble Delhi High Court in the case of **Rita Sachdeva vs. Secretary (Labour) & Others, 2024 (182) FLR 802**, after placing reliance on the judgment passed in the case of **Bharti Airtel Ltd vs. AS Raghuvendra, 2024 (181) FLR 733 (SC)**, relevant paragraph quoted herein below, held as under:-

29. In *Bharti Airtel Ltd. v. A.S. Raghavendra*, the Supreme Court discussed the criteria for determining the nature of work for inclusion of an employee as a workman and held that the mere absence of power to appoint, dismiss or hold disciplinary inquiries against other employees, would not and could not be the sole criterion to determine whether a person is a "workman" or not. The relevant paragraph is reproduced here for reference:

"25. That being said, in our considered view, mere absence of power to appoint, dismiss or hold disciplinary inquiries against other employees, would not and could not be the sole criterion to determine such an issue. Holding otherwise would lead to incongruous consequences, as the same would, illustratively, mean that, employees in high-ranking positions but without powers to appoint, dismiss or hold disciplinary enquiry would be included under the umbrella of "workman "under Section 2(s), ID Act. We cannot be oblivious of the impact of our decisions..."

32. It is also relevant to note that Section 2(s)(iv) of the I.D. Act expressly excludes a person who, being employed in a supervisory capacity, draws wages exceeding ten thousand rupees per mensem (was one thousand six hundred prior to the Amendment in 2010) or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature from the definition of a "workman".

In view of the above said position law, as per the pleadings made by parties, the point to be considered is whether claimant, falls within the category of workman as per section 2(S) of the Act, or not?

From the pleadings as taken by the parties i.e. on behalf of workman, he was engaged as daily wager employee in the branch of Punjab National Bank, Ashok Marg, Chandrbhan Gupta Building, Hazratganj, Lucknow, in the year 1995, in order to established the said plea he had filed the documents which are on record as document no.2/8 to 2/42, the said documents proved by him by way of evidence filed by him on affidavit, on which he was also cross examined by respondent, and they are proved.

Further from one of the said document it is clearly established that claimant/Shri Ramendra Kumar alias chotu, was engaged as a casual employer in the bank, one of the said document is reproduced as under:-

The Manager

BO-Aishbagh, Lucknow,

Please handed over a draft to Ramendra Kumar, M/S Khurana Brothers Delhi Payable at CDPC Delhi, for 1420124/- only signature given below.

Further in para 5 of the written statement it is pleaded as under:-

5. It is submitted that as Sri Kumar was running canteen at the branch the senior manager has inadvertently mentioned as member of department and working at ours.

Moreover from the careful scrutiny of the documents filed by the claimant as well as respondent, in support of their case it is clearly established that the Branch Manager of the bank/respondent no.2 allotted him the work before discharged by him in the capacity of casual worker and paid the wages through cheque issued by the authority of bank.

In view of the said material on record, it is clearly established that claimant/Shri Ramendra Kumar alias chotu, was working in the bank in the capacity of daily wagger casual employee, so he falls within the category of workman as given u/s 2(S) of the Act.

POINT No. (2)

Whether the workman has completed 240 days continuously in the last 12 calendar months in the preceding year as casual/daily wagger on 26.02.2005, prior to terminated/retrrenched of his service without following the provision of section 25F of the Industrial Disputes Act, or not?

In order to decide the point in question it is appropriate to have a glance of Section 2(oo), 2(s) and Section 25-F of I.D. Act, 1947 which reads as under:-

"2. (00) "retrenchment" means the termination by the employer of the service of a workman for any reason whatsoever, otherwise than as a punishment inflicted by way of disciplinary action, but does not include -

(a) voluntary retirement of the workman; or

(b) retirement of the workman on reaching the age of superannuation if the contract of employment between the employer and the workman concerned contains a stipulation in that behalf; or

(bb) termination of the service of the workman as a result of the non-renewal of the contract of employment between the employer and the workman concerned on its expiry or of such contract being terminated under a stipulation in that behalf contained therein; or

(c) termination of the service of a workman on the ground of continued ill-health;

2(s) "workman" means any person (including an apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or retrenchment has led to that dispute, but does not include any such person--

(i) who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957), or

(ii) who is employed in the police service or as an officer or other employee of a prison, or

(iii) who is employed mainly in a managerial or administrative capacity, or who, being employed in a supervisory capacity, draws wages exceeding ten thousand rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature.

25F. Conditions precedent to retrenchment of workmen.-

No workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until-

(a) the workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the workman has been paid in lieu of such notice, wages for the period of the notice,

(b) the workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service or any part thereof in excess of six months; and

(c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette."

Further the Hon'ble Delhi High Court in the case of **Sarita Tiwari Versus Aastha Garments reported in 2024 (180) FLR 649** after taking into consideration the definition of retrenchment read with provisions as provided under Section 25-F of the Act, held as under:-

"20. It is well-settled that the burden to prove that the workman was in continuous employment of 240 days with the management is on the workman herself. This principle was reiterated by the Hon'ble Supreme Court in the landmark judgement of *R.M. Yellatti v. Asstt.*

Executive Engineer, (2006) 1 SCC 106; the relevant paragraph is extracted below:-

"17. Analysing the above decisions of this Court, it is clear that the provisions of the Evidence Act in terms do not apply to the proceedings under Section 10 of the Industrial Disputes Act. However, applying general principles and on reading the aforesaid judgments, we find that this By:MANISH KUMAR W.P.(C) 5369/2019 8 of 16 Court has repeatedly taken the view that the burden of proof is on the claimant to show that he had worked for 240 days in a given year. This burden is discharged only upon the workman stepping in the witness box. This burden is discharged upon the workman adducing cogent evidence, both oral and documentary. In cases of termination of services of daily-waged earners, there will be no letter of appointment or termination. There will also be no receipt or proof of payment. Thus in most cases, the workman (the claimant) can only call upon the employer to produce before the court the nominal muster roll for the given period, the letter of appointment or termination, if any, the wage register, the attendance register, etc. Drawing of adverse inference ultimately would depend thereafter on the facts of each case. The above decisions however make it clear that mere affidavits or self-serving statements made by the claimant workman will not suffice in the matter of discharge of the burden placed by law on the workman to prove that he had worked for 240 days in a given year. The above judgments further lay down that mere non-production of muster rolls per se without any plea of suppression by the claimant workman will not be the ground for the Tribunal to draw an adverse inference against the management. Lastly, the above judgments lay down the basic principle, namely, that the High Court under Article 226 of the Constitution will not interfere with the concurrent findings of fact recorded by the Labour Court unless they are perverse. This exercise will depend upon the facts of each case."

21. These principles were reiterated by the Hon'ble Supreme Court in *Krishna Bhagya Jala Nigam Ltd. v. Mohd. Rafi*, (2009) 11 SCC 522, and the law on this subject was traced as under in paragraphs 8 to 10:

"8. In *Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan* [(2004) 8 SCC 161] the position was again reiterated in para 6 as follows: (SCC p. 163)

'6. It was the case of the workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had in fact worked up to 240 days in the year preceding his termination. He has filed an affidavit. It is only his own statement which is in his favour and that cannot be regarded as sufficient evidence for any court or tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year. These aspects were highlighted in *Range Forest Officer v.S.T. Hadimani* [(2002) 3 SCC 25]. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court to hold that the workman had worked for 240 days as claimed.'

9. In *Municipal Corpn., Faridabad v. Siri Niwas* ((2004) 8 SCC 195] it was held that the burden was on the workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment. In *M.P. Electricity Board v. Hariram* [(2004) 8 SCC 246] the position By:MANISH KUMAR W.P.(C) 5369/2019 10 of 16 was again reiterated in para 11 as follows: (SCC p. 250)

'11. The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously. At this stage it may be useful to refer to a judgment of this Court in *Municipal Corpn., Faridabad v. Siri Niwas* [(2004) 8 SCC 195] wherein this Court disagreed with the High Court's view of drawing an adverse inference in regard to the non-production of certain relevant documents.

This is what this Court had to say in that regard: (SCC p. 198, para 15)

"15. A court of law even in a case where provisions of the Evidence Act apply, may presume or may not presume that if a party despite possession of the best evidence had not produced the same, it would have gone against his contentions. The matter, however, would be different where despite direction by a court the evidence is withheld. Presumption as to adverse inference for non-production of evidence is always optional and one of the factors which is required to be taken into consideration is the background of facts involved in the lis. The presumption, thus, is not obligatory because notwithstanding the intentional non- production, other circumstances may exist upon which such intentional non-production may be found to be justifiable on some reasonable grounds. In the instant case, the Industrial Tribunal did not draw any adverse inference against the appellant. It was within its jurisdiction to do so particularly having regard to the nature of the evidence adduced by the respondent."

10. In *RBI v. S. Mani* [(2005) 5 SCC 100] a three- Judge Bench of this Court again considered the matter and held that the initial burden of proof was on the workman to show that he had completed 240 days of service. The Tribunal's view that the burden was on the employer was held to be erroneous. [...]"

22. In light of the law laid down by the Hon'ble Supreme Court, the initial question to be examined is whether the petitioner discharged her burden of proving that she was in continuous employment for at least 240 days in the year preceding her date of termination."

A Division Bench of Allahabad High Court in a case of **Ghanshyam Prajapati Versus Union of India reported in 2024 (1) FLR 131**, after taking into consideration has held that if a workman has completed 240 days in the last preceding year is then he is entitled for the benefit of Section 25-F of the Act.

The Hon'ble Madhya Pradesh High Court in the case of **Chairman, Institute of Engineers, Jabalpur Versus Kailash Sen reported in 2024(181) FLR 300**, it has been held that it is not in dispute that workman was in employment with respondent since the date of engagement and prior to retrenchment of his services he has continuously worked for 240 days in the last preceding 12 months. The said plea taken by the workman has to be categorically denied and disprove by the respondent who has sufficient documentary evidence to demonstrate that employee has not worked for more than 240 days in a

calendar year by producing attendance and payment register. If same is not done, it will be presumed that the respondent has failed to dislodge the claim of the workman that he has worked for more than 240 days in last preceding 12 months.

A Division Bench of Hon'ble Telangana High Court in the case of **S. Srinivas Versus The Union of India & others reported in 2024 LLR 860**, it has been held that it is trite law that a party invoking/relying on certain plea has to make an averment with details to sustain such a plea and has to adduce material to establish allegations made and the burden is on the party to lead and prove that it is right. (see *State of Uttar Pradesh v. Kartar Singh*, AIR 1964 SC 1135).

The Hon'ble Delhi High Court in the case of **Shri Pappu Pathak vs. M.s Bansal Brothers Industries, 2025 (185) FLR 330**, held that initially the owners lies on the workman to prove by way of documentary and evidence that he has worked more than 240 days in 12 months immediately receiving the date of is alleged retrenchment/termination, and if he proved the same then it is a reasonability of management to rebut a said facts.

The Hon'ble Mandya Pradesh High Court in the case of **Goverdhan vs. Chief Muncipal Officer, 2025 (185) FLR 154**, after placing reliance on the judgment, passed by the Hon'ble Supreme Court the case reported in **Director, Fisheries Terminal Department v. Bhikubhai Meghajibhai Chavda, 2009 (123) FLR 875 (SC)**, held as under relevant portion quoted here in below:-

"4. The Labour Court on consideration of the oral and documentary evidence has concluded that the appellant is an industry since there is no evidence to show that the appropriate Government had declared the appellant as a seasonal industry or the work is performed intermittently. It has also observed that the appellant has not produced any documentary evidence to show that the workman had not completed 240 days in the preceding year and was not in service till 1991 and, therefore, an adverse inference requires to be drawn that the workman has completed continuous service of 240 days and, accordingly, has concluded that the appellant-employer could not have retrenched the services of the workman without complying with the provisions of the Industrial Disputes Act. In view of the aforesaid finding and the conclusion reached, the Labour Court had directed the appellant to reinstate the respondent with 20% back wages for the period when the respondent was kept out of service. The award passed by the Labour Court was challenged by the appellant before the High Court.

5. The High Court has endorsed the award passed by the Labour Court on the ground that the Labour Court has rightly come to the conclusion that the appellant has not established by leading cogent evidence that the

appellant is not a seasonal industry. It is also observed that, once it has come in evidence that the workman has completed 240 days of service in the preceding year, then the initial burden is shifted on the employer to rebut the oral evidence of the workman by producing relevant oral and documentary evidence and since the appellant failed to produce the same before the Labour Court, it was justified in concluding that the workman had completed continuous service of 240 days during the preceding year and accordingly had dismissed the writ petition filed by the appellant. Being aggrieved by the judgment and order passed by the High Court, the appellant is before us in this appeal.

6. The learned counsel for the appellant submitted that the appellant industry is seasonal in nature and, the respondent was employed on a purely temporary basis and, therefore, the onus lies on the respondent-workman to prove that he had in fact worked for 240 days in the preceding year. It is further submitted that the claim of the workman was time-barred and, therefore, the Labour Court ought not to have entertained the claim made by the workman, since the workman had approached the Labour Court nearly after eight years from the date he was supposed to have been terminated from service by the employer. * * *

14. Section 25-B of the Act defines "continuous service". In terms of sub-section (2) of Section 25-B if a workman during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for 240 days within a period of one year, he will be deemed to be in continuous service.

15. The respondent claims that he was employed in the year 1985 as a watchman and his services were retrenched in the year 1991 and during the period between 1985 to 1991, he had worked for a period of more than 240 days. The burden of proof is on the respondent to show that he had worked for 240 days in preceding twelve months prior to his alleged retrenchment. The law on this issue appears to be now well settled."

In the case **Manager, Reserve Bank of India, Bangalore v. S. Mani and others, 2005 (105) FLR 1067 (SC)**, held as under:-

'Burden of proof'

28. The initial burden of proof was on the workmen to show that they had completed 240 days of service. The Tribunal did not consider the question from that angle. It held that the burden of proof was upon the appellant on the premise that they have failed to prove their plea of abandonment of service stating:

"It is admitted case of the parties that all the first parties under the references CRs Nos. 1 to 11 of 1992 have been appointed by the second party as *ticca mazdoors*. As per the first parties, they had worked continuously from April, 1980 to December, 1982. But the second party had denied the abovesaid claim of continuous service of the first parties on the ground that the first parties has not been appointed as regular workmen but they were working only as temporary part-time workers as *ticca mazdoor* and their services were required whenever necessity arose that too on the leave vacancies of regular employees. But as strongly contended by the counsel for the first party, since the second party had denied the abovesaid claim of continuous period of service, it is for the second party to prove through the records available with them as the relevant records could be available only with the second party."

29. The Tribunal, therefore, accepted that the appellant had denied the respondents' claim as regards their continuous service.

30. In *Range Forest Officer v. S.T. Hadimani*, it was stated: (SCC p. 26, para 3)

"3.....In our opinion the Tribunal was not right in placing the onus on the management without first determining on the basis of cogent evidence that the respondent had worked for more than 240 days in the year preceding his termination. It was the case of the claimant that he had so worked but this claim was denied by the appellant. It was then for the claimant to lead evidence to show that he had in fact worked for 240 days in the year preceding his termination. Filing of an affidavit is only his own statement in his favour and that cannot be regarded as sufficient evidence for any court or tribunal to come to the conclusion that a workman had, in fact, worked for 240 days in a year. No proof of receipt of salary or wages for 240 days or order or record of appointment or engagement for this period was produced by the workman. On this ground alone, the award is liable to be set aside." (See also *Essen Deinki v. Rajiv Kumar*.)

6. In the present case, the petitioner before the Labour Court had very categorically stated that he worked with the respondent from 01.10.2011 and got terminated without any reason orally on 01.02.2019. He had also stated that during the said period, he was continued in the employment with the respondent/organization and even during his cross-examination, he had reiterated the said fact. The Chief Executive Officer of the respondent/ organization was also examined, who had supported the stand of workman saying that he worked w.e.f. 01.10.2011 to 01.02.2019. The authority had further stated that even

the institute did not produce any record because the same was never called. He had also shown unawareness about the petitioner's continuous working in a preceding year for 240 days. It was also stated by the authority that the said fact can be ascertained only after examining the record. It was further stated by the authority that he is not in a position to apprise the Court whether the records from the year 2011 till 2019 i.e. attendance register and salary register are available in the office or not.

7. In view of the aforesaid facts and circumstances of the case and the settled legal preposition, it is proper to hold that initial burden which was upon the workman to prove that he worked continuously for 240 days had been discharged by him and there was material available on record to show the same, but when the burden shifted upon the employer to rebut the stand of the workman, then they failed to do so and, therefore, under such circumstances, an adverse inference is drawn against them. (See also in the case of **Kanchanjunga Building Employees Union vs. Kanchanjunga Flat Owners' Society & Others, 2024 (183) FLR 832**).

The Hon'ble Rajasthan High Court in the case of **Reginal Manager Bank of Baroda vs. Presiding Officer, Central Industrial Tribunal, Rajasthan, Jaipur and Others, 2025 (186) FLR 684**, has rated the said view in held that initially the burden lies on the workman or proving that he work more than 240 days in last 12 months preceding calendar year, and if he discharged the said burden then the owners shift on the respondent.

Thus in the light of above said judgments on the point in issue it can be summarize as under:-

A). Initially it is a burden of workman to prove by way of pleading and other cogent evidence that he has worked more than 240 days in last 12 months in preceding calendar year.

B). If the workman discharged the said burden then the burden shifted upon on the employer to prove by way of pleading and cogent evidence that he has not completed the 240 days in last 12 months in preceding calendar year, as he has got the best evidence in this regard by way of attendance /wages register etc.

From perusal of record the position which emerged out that in order to prove that claimant/Shri Ramendra Kumar alia Chotu has worked 240 days in the last 12 calendar months in the preceding year, by way of amendment in written statement which were allowed, workman initially in written statement has categorically mentioned that he was engaged in service in the year 1995(12.05.1995), and his services were retrenched on 26.02.2005, and during the said period and prior to retrenchment he was continuously working and discharging his duties.

In order to prove the said facts the workman has file documents, numbered as 2/8 to 2/42, and the said document were proof by him by filing evidence on affidavit (Examination in Chief) and during cross examination in which he categorically stated that he has worked 240 days in the last 12 calendar months in the preceding year, however originally in the written statement filed by respondent, they had not file any document, i.e. attendant/wages register etc to prove that workman does not worked 240 days continuously in the last 12 calendar months in the preceding year, and further in cross examination Shri BL Azad who has produced as witness by management/respondent, as stated that the worker has worked from 04.02.2004 to 02.02.2005, and he has been paid wages for the said period by way of cheque.

In the a amended written statement in paragraph 2 the worker has given the detail in respect the period of working and categorically mentioned a number of days for which he has worked in last 12 calendar months in the preceding year, which are on calculation comes to 257 days.

Further the respondent in their additional written statement not denied the said facts rather they stated as under:-

Shri Ramendra Kumar was never a employee of present answering party. As stated his services were utilized on casual/ temporary basis whenever required for loading/unloading of stationary material at the Cell for which he was paid/ reimbursed the amount at mutually agreed basis. Rest of the contents of Para 1 and 2 are denied.

Moreover in the evidence on affidavit (examination in chief) filed by the workman dated 23.03.2015, in paragraph 10 he has stated the number of days on which he has worked in last 12 months.

From the record it transpired that in spite of repeated opportunity given to respondent workman was not cross examined by him, so the same was closed by this Tribunal, so the said fact stood proved.

Moreover respondent has been given opportunity to file their evidence on affidavit (Examination in Chief) after amendment of written statement, however the same was not filed, so by order dated 03.12.2018, the same was closed.

Thus in view of above said facts on careful screw tiny of the material on record/evidence filed by parties, the workman has proved that he has worked 240 days continuously in last 12 calendar months in the preceding year, and respondent has failed to prove that he does not worked 240 days continuously in last 12 calendar months, by filing of any cogent evidence that is attendance/wages register or by way of pleadings.

As stated above the respondent have not filed any document in order to revert the evidence/material file by the workman in respect to continuous on working by him for 240 days continuously as casual/daily worker in the last proceeding 12 calendar months, i.e. attendant register, wages register etc, that workman has not work continuously 240 days in last 12 months in the preceding calendar year prior to retrenchment/termination service, taking into consideration above said fact and the law down by The Hon'ble Apex Court in the case of **Nayan Bhagwantroo Gosavi Balajiwale Vs. Gopal Vinayak Gosavi & Ors, AIR 1960 SC 100** held that admission is best piece of evidence that opposite party can rely upon if the same is not denied by the person who is made the same.

And Hon'ble Apex Court in the matter of **Gopal Krishnaj Ketkar vs. Mohamed Haji Latif and others, AIR 1968 SC 1413** has held that, if a party in possession of best evidence, which would throw a light on the issue in controversy withheld the same, Court ought to draw an adverse inference against the party notwithstanding that onus of proof does not lie on him. The party who is in possession of best evidence cannot rely on abstract doctrine of onus of proof or on the fact that he was not called upon to produce it.

Hon'ble the Apex Court in the case of **Pradeep v. Manganese Ore (India) Limited & ors. 2022 (3) SCC 683** has held that as per section 106 of Indian Evidence Act, the burden lies on a party to prove and establish the plea taken by it.

Thus the workman/Shri Ramendra Kumar alias chotu, has prove that he has continuously work 240 days in last 12 months preceding calendar year, prior to termination/retrenchment of his services by way of pleading/documents evidence, however the respondent fills to do so.

Point No. (3)

If the workman/Shri Shri Ramendra Kumar alias chotu, has completed 240 days continuously in the last 12 calendar month prior the date of his termination/retrenchment, on 26.02.2005, without the following provision with section 25F of the Act, his services was retrenched then for what relief he is entitled?

In order to consider the point in issue it is relevant to have a glance to judgment given by The Hon'ble Madhya Pradesh High Court in the case of **Branch Manager, Central Bank of India Tilak Chowk Vidisha Versus Pradeep Kumar Sen reported in 2024 (181) FLR 809** held as under:-

"22. The Supreme Court in the case of Bharat Sanchar Nigam Limited Vs. Bhurumal, reported in (2014) 7 SCC 177 has held as under:-

"33. It is clear from the reading of the aforesaid judgments that the ordinary principle of grant of reinstatement with full back wages, when the termination is found to be illegal is not applied mechanically in all cases. While that may be a position where services of a regular/permanent workman are terminated illegally and/or mala fide and/or by way of victimisation, unfair labour practice, etc. However, when it comes to the case of termination of a daily-wage worker and where the termination is found illegal because of a procedural defect, namely, in violation of Section 25-F of the Industrial Disputes Act, this Court is consistent in taking the view that in such cases reinstatement with back wages is not automatic and instead the workman should be given monetary compensation which will meet the ends of justice. Rationale for shifting in this direction is obvious."

23. The Supreme Court in the case of Jayant Vasantrao Hiwarkar Vs. Anoop Ganpatrao Bobde and others reported in (2017)11 SCC 244 has upheld the grant of compensation in lieu of reinstatement as the respondent had merely worked for a period of one year.

24. The Supreme Court in the case of Hari Nandan Prasad and another Vs. Employer I/R to Management of Food Corporation of India and another, reported in (2014) 7 SCC 190 has held as under-

"19. The following passages from the said judgment would reflect the earlier decisions of this Court on the question of reinstatement: (BSNL case, SCC pp. 187-88, paras 29-30)

"29. The learned counsel for the appellant referred to two judgments wherein this Court granted compensation instead of reinstatement. In BSNL v. Man Singh, this Court has held that when the termination is set aside because of violation of Section 25-F of the Industrial Disputes Act, it is not necessary that relief of reinstatement be also given as a matter of right. In Incharge Officer v. Shankar Shetty, it was held that those cases where the workman had worked on daily-wage basis, and worked merely for a period of 240 days or 2 to 3 years and where the termination had taken place many years ago, the recent trend was to grant compensation in lieu of reinstatement.

30. In this judgment of Shankar Shetty, this trend was reiterated by referring to various judgments, as is clear from the following discussion: (SCC pp. 127-28, paras 2-4)

'2. Should an order of reinstatement automatically follow in a case where the engagement of a daily-wager has been brought to an end in violation of Section 25-F of the Industrial Disputes Act, 1947 (for short "the ID Act")? The course of the decisions of this Court in recent years has been uniform on the above question.

3. In *Jagbir Singh v. Haryana State Agriculture Mktg. Board*, delivering the judgment of this Court, one of us (R.M. Lodha, J.) noticed some of the recent decisions of this Court, namely, *U.P. State Brassware Corpn. Ltd. v. Uday Narain Pandey*, *Uttaranchal Forest Development Corpn. v. M.C. Joshi*, *State of M.P. v. Lalit Kumar Verma*, *M.P. Admn. v. Tribhuban*, *Sita Ram v. Moti Lal Nehru Farmers Training Institute*, *Jaipur Development Authority v. Ramsahai*, *GDA v. Ashok Kumar and Mahboob Deepak v. Nagar Panchayat*, *Gajraula* and stated as follows: (*Jagbir Singh* case, SCC pp.330 & 335, paras 7 & 14)

"7. It is true that the earlier view of this Court articulated in many decisions reflected the legal position that if the termination of an employee was found to be illegal, the relief of reinstatement with full back wages would ordinarily follow. However, in recent past, there has been a shift in the legal position and in a long line of cases, this Court has consistently taken the view that relief by way of reinstatement with back wages is not automatic and may be wholly inappropriate in a given fact situation even though the termination of an employee is in contravention of the prescribed procedure. Compensation instead of reinstatement has been held to meet the ends of justice.

14. It would be, thus, seen that by a catena of decisions in recent time, this Court has clearly laid down that an order of retrenchment passed in violation of Section 25-F although may be set aside but an award of reinstatement should not, however, be automatically passed. The award of reinstatement with full back wages in a case where the workman has completed 240 days of work in a year preceding the date of termination, particularly, daily-wagers has not been found to be proper by this Court and instead compensation has been awarded. This Court has distinguished between a daily-wager who does not hold a post and a permanent employee."

4. *Jagbir Singh* has been applied very recently in *Telegraph Deptt. v. Santosh Kumar Seal*, wherein this Court stated: (SCC p. 777, para 11)

11. In view of the aforesaid legal position and the fact that the workmen were engaged as daily-wagers about 25 years back and they worked hardly for 2 or 3 years, relief of reinstatement and back wages to them cannot be said to be justified and instead monetary compensation would subserve the ends of justice"

21. We make it clear that reference to *Umadevi*, in the aforesaid discussion is in a situation where the dispute referred pertained to termination alone. Going by the principles carved out above, had it been a case where the issue is limited only to the validity of termination, Appellant

I would not be entitled to reinstatement....."

25. The Supreme Court in the case of *O.P.Bhandari Vs. Indian Tourism Development Corporation Limited* and others reported in (1986) 4 SCC 337 has held as under :-

"6. Time is now ripe to turn to the next question as to whether it is obligatory to direct reinstatement when the concerned regulation is found to be void. In the sphere of employer-employee relations in public sector undertakings, to which Article 12 of the Constitution of India is attracted, it cannot be posited that reinstatement must invariably follow as a consequence of holding that an order of termination of service of an employee is void. No doubt in regard to "blue collar" workmen and "white collar employees other than those belonging to the managerial or similar high level cadre, reinstatement would be a rule, and compensation in lieu thereof a rare exception. Insofar as the high level managerial cadre is concerned, the matter deserves to be viewed from an altogether different perspective a larger perspective which must take into account the demands of National Interest and the resultant compulsion to ensure the success of the public sector in its competitive co-existence with the private sector. The public sector can never fulfil its life aim or successfully vie with the private sector if it is not managed by capable and efficient personnel with unimpeachable integrity and the requisite vision, who enjoy the fullest confidence of the "policy-makers" of such undertakings. Then and then only can the public sector undertaking achieve the goals of (1) maximum production for the benefit of the community, (2) social justice for workers, consumers and the people, and (3) reasonable return on the public funds invested in the undertaking.

7. It is in public interest that such undertakings or their Boards of Directors are not compelled and obliged to entrust their managements to personnel in whom, on reasonable grounds, they have no trust or faith and with whom they are in a bona fide manner unable to function harmoniously as a team working arm-in-arm with success in the aforesaid three-dimensional sense as their common goal. These factors have to be taken into account by the court at the time of passing the consequential order, for the court has full discretion in the matter of granting relief, and the court can sculpture the relief to suit the needs of the matter at hand. The court, if satisfied that ends of justice so demand, can certainly direct that the employer shall have the option not to reinstate provided the employer pays reasonable compensation as indicated by the court."(See also **Range Forest Officer Vs. Virjibhai Ranchhodbhai & another** reported in 2024 (182) FLR 179).

At this stage it is relevant to mention herein the Hon'ble Apex Court in the case of *Jaggo vs. Union of India & Ors*, **SC 1403 2024**, held as under:-

20. It is well established that the decision in *Uma Devi* (supra) does not intend to penalize employees who have rendered long years of service fulfilling ongoing and necessary functions of the State or its instrumentalities. The said judgment sought to prevent backdoor entries and illegal appointments that circumvent constitutional requirements. However, where appointments were not illegal but possibly "irregular," and where employees had served continuously against the backdrop of sanctioned functions for a considerable period, the need for a fair and humane resolution becomes paramount. Prolonged, continuous, and unblemished service performing tasks inherently required on a regular basis can, over the time, transform what was initially ad-hoc or temporary into a scenario demanding fair regularization. In a recent judgement of this Court in *Vinod Kumar and Ors. Etc. v. Union of India and Ors.* MANU/SC/0338/2024 [2024] 1 S.C.R. 1230, it was held that procedural formalities cannot be used to deny regularization of service to an employee whose appointment was termed "temporary" but has performed the same duties as performed by the regular employee over a considerable period in the capacity of the regular employee. The relevant paras of this judgement have been reproduced below:

6. The application of the judgment in *Uma Devi* (supra) by the High Court does not fit squarely with the facts at hand, given the specific circumstances under which the Appellants were employed and have continued their service. The reliance on procedural formalities at the outset cannot be used to perpetually deny substantive rights that have accrued over a considerable period through continuous service. Their promotion was based on a specific notification for vacancies and a subsequent circular, followed by a selection process involving written tests and interviews, which distinguishes their case from the appointments through back door entry as discussed in the case of *Uma Devi* (supra).

7. The judgement in the case *Uma Devi* (supra) also distinguished between "irregular" and "illegal" appointments underscoring the importance of considering certain appointments even if were not made strictly in accordance with the prescribed Rules and Procedure, cannot be said to have been made illegally if they had followed the procedures of regular appointments such as conduct of written examinations or interviews as in the present case...

21. The High Court placed undue emphasis on the initial label of the Appellants' engagements and the outsourcing decision taken after their dismissal. Courts must look beyond the surface labels and consider the realities of employment: continuous, long- term service, indispensable duties, and absence of any mala fide or illegalities in their appointments. In that light, refusing regularization simply because their original terms did not explicitly state so, or because an outsourcing policy was belatedly introduced, would be contrary to principles of fairness and equity.

22. The pervasive misuse of temporary employment contracts, as exemplified in this case, reflects a broader systemic issue that adversely affects workers' rights and job security. In the private sector, the rise of the gig economy has led to an increase in precarious employment arrangements, often characterized by lack of benefits, job security, and fair treatment. Such practices have been criticized for exploiting workers and undermining labour standards. Government institutions, entrusted with upholding the principles of fairness and justice, bear an even greater responsibility to avoid such exploitative employment practices. When public sector entities engage in misuse of temporary contracts, it not only mirrors the detrimental trends observed in the gig economy but also sets a concerning precedent that can erode public trust in governmental operations.

23. The International Labour Organization (ILO), of which India is a founding member, has consistently advocated for employment stability and the fair treatment of workers. The ILO's Multinational Enterprises Declaration encourages companies to provide stable employment and to observe obligations concerning employment stability and social security. It emphasizes that enterprises should assume a leading role in promoting employment security, particularly in contexts where job discontinuation could exacerbate long-term unemployment.

24. The landmark judgement of the United State in the case of *Vizcaino v. Microsoft Corporation* serves as a pertinent example from the private sector, illustrating the consequences of misclassifying employees to circumvent providing benefits. In this case, Microsoft classified certain workers as independent contractors, thereby denying them employee benefits. The U.S. Court of Appeals for the Ninth Circuit determined that these workers were, in fact, common-law employees and were entitled to the same benefits as regular employees. The Court noted that large Corporations have increasingly adopted the practice of hiring temporary employees or independent contractors as a means of avoiding payment of employee benefits, thereby increasing their profits. This judgment underscores the principle that the nature of the work performed, rather than the label assigned to the worker, should determine employment status and the corresponding rights and benefits. It highlights the judiciary's role in rectifying such misclassifications and ensuring that workers receive fair treatment.

25. It is a disconcerting reality that temporary employees, particularly in government institutions, often face multifaceted forms of exploitation. While the foundational purpose of temporary contracts may have been to address short-term or seasonal needs, they have increasingly become a mechanism to evade long-term obligations owed to employees. These practices manifest in several ways:

- *Misuse of "Temporary" Labels:* Employees engaged for work that is essential, recurring, and integral to the functioning of an institution are often labeled as "temporary" or "contractual," even when their roles mirror those of regular employees. Such misclassification deprives workers of the dignity, security, and benefits that regular employees are entitled to, despite performing identical tasks.
- *Arbitrary Termination:* Temporary employees are frequently dismissed without cause or notice, as seen in the present case. This practice undermines the principles of natural justice and subjects workers to a state of constant insecurity, regardless of the quality or duration of their service.
- *Lack of Career Progression:* Temporary employees often find themselves excluded from opportunities for skill development, promotions, or incremental pay raises. They remain stagnant in their roles, creating a systemic disparity between them and their regular counterparts, despite their contributions being equally significant.
- *Using Outsourcing as a Shield:* Institutions increasingly resort to outsourcing roles performed by temporary employees, effectively replacing one set of exploited workers with another. This practice not only perpetuates exploitation but also demonstrates a deliberate effort to bypass the obligation to offer regular employment.
- *Denial of Basic Rights and Benefits:* Temporary employees are often denied fundamental benefits such as pension, provident fund, health insurance, and paid leave, even when their tenure spans decades. This lack of social security subjects them and their families to undue hardship, especially in cases of illness, retirement, or unforeseen circumstances.

26. While the judgment in *Uma Devi (supra)* sought to curtail the practice of backdoor entries and ensure appointments adhered to constitutional principles, it is regrettable that its principles are often misinterpreted or misapplied to deny legitimate claims of long-serving employees. This judgment aimed to distinguish between "illegal" and "irregular" appointments. It categorically held that employees in irregular appointments, who were engaged in duly sanctioned posts and had served continuously for more than ten years, should be considered for regularization as a one-time measure. However, the laudable intent of the judgment is being subverted when institutions rely on its dicta to indiscriminately reject the claims of employees, even in cases where their appointments are not illegal, but merely lack adherence to procedural formalities. Government departments often cite the judgment in *Uma Devi (supra)* to argue that no vested right to regularization exists for temporary employees, overlooking the judgment's explicit acknowledgment of cases where regularization is appropriate. This selective application distorts the judgment's spirit and purpose, effectively weaponizing it against employees who have rendered indispensable services over decades.

27. In light of these considerations, in our opinion, it is imperative for government departments to lead by example in providing fair and stable employment. Engaging workers on a temporary basis for extended periods, especially when their roles are integral to the organization's functioning, not only contravenes international labour standards but also exposes the organization to legal challenges and undermines employee morale. By ensuring fair employment practices, government institutions can reduce the burden of unnecessary litigation, promote job security, and uphold the principles of justice and fairness that they are meant to embody. This approach aligns with international standards and sets a positive precedent for the private sector to follow, thereby contributing to the overall betterment of labour practices in the country.

28. In view of the above discussion and findings, the appeals are allowed. The impugned orders passed by the High Court and the Tribunal are set aside and the original application is allowed to the following extent:

- i. The termination orders dated 27.10.2018 are quashed;
- ii. The Appellants shall be taken back on duty forthwith and their services regularised forthwith. However, the Appellants shall not be entitled to any pecuniary benefits/back wages for the period they have not worked for but would be entitled to continuity of services for the said period and the same would be counted for their post-retiral benefits.

Further taking into consideration the judgment passed in the case of **Jaggo vs. Union of India & Ors, SC 1403 2024 Supra**, again the Hon'ble Supreme Court by way of judgment dated 31 January, 2025, passed in **Civil Appeal No.8157 of 2024, Shripal & ANR vs. Nagar Nigam, Gaziabad, reported in 2025 INSC 144**, held as under:-

16. The High Court did acknowledge the Employer's inability to justify these abrupt terminations. Consequently, it ordered re-engagement on daily wages with some measure of parity in minimum pay. Regrettably, this only perpetuated precariousness: the Appellant Workmen were left in a marginally improved yet still uncertain status. While the High Court recognized the importance of their work and hinted at eventual regularization, it failed to afford them continuity of service or meaningful back wages commensurate with the degree of statutory violation evident on record.

17. In light of these considerations, the Employer's discontinuation of the Appellant Workmen stands in violation of the most basic labour law principles. Once it is established that their services were terminated without adhering to Sections 6E and 6N of the U.P. Industrial Disputes Act, 1947, and that they were engaged in essential, perennial duties, these workers cannot be relegated to perpetual uncertainty. While concerns of municipal budget and compliance with recruitment rules merit consideration, such concerns do not absolve the Employer of statutory obligations or negate equitable entitlements. Indeed, bureaucratic limitations cannot trump the legitimate rights of workmen who have served continuously in de facto regular roles for an extended period.

18. The impugned order of the High Court, to the extent they confine the Appellant Workmen to future daily-wage engagement without continuity or meaningful back wages, is hereby set aside with the following directions:

I. The discontinuation of the Appellant Workmen's services, effected without compliance with Section 6E and Section 6N of the U.P. Industrial Disputes Act, 1947, is declared illegal. All orders or communications terminating their services are quashed. In consequence, the Appellant Workmen shall be treated as continuing in service from the date of their termination, for all purposes, including seniority and continuity in service.

II. The Respondent Employer shall reinstate the Appellant Workmen in their respective posts (or posts akin to the duties they previously performed) within four weeks from the date of this judgment. Their entire period of absence (from the date of termination until actual reinstatement) shall be counted for continuity of service and all consequential benefits, such as seniority and eligibility for promotions, if any.

III. Considering the length of service, the Appellant Workmen shall be entitled to 50% of the back wages from the date of their discontinuation until their actual reinstatement. The Respondent Employer shall clear the aforesaid dues within three months from the date of their reinstatement.

IV. The Respondent Employer is directed to initiate a fair and transparent process for regularizing the Appellant Workmen within six months from the date of reinstatement, duly considering the fact that they have performed perennial municipal duties akin to permanent posts. In assessing regularization, the Employer shall not impose educational or procedural criteria retroactively if such requirements were never applied to the Appellant Workmen or to similarly situated regular employees in the past. To the extent that sanctioned vacancies for such duties exist or are required, the Respondent Employer shall expedite all necessary administrative processes to ensure these longtime employees are not indefinitely retained on daily wages contrary to statutory and equitable norms.

It is relevant to mention herein while passing the said judgment by the Hon'ble Division Bench of the Supreme Court it was not brought to the notice that earlier on the point in issue Hon'ble three judges bench in the case of **Madhyamik Siksha Parishad, UP. Vs. Anil Kumar Mishra & Others Etc, reported in AIR1994SC1638**, held as under:-

4. We are unable to uphold the order of the High Court. There were no sanctioned posts in existence to which they could be said to have been appointed. The assignment was an ad hoc one which anticipated spent itself out. It is difficult to envisage for them, the status of workmen on the analogy of the provisions of Industrial Disputes Act, 1947, importing the incidents of completion of 240 days' work. The legal consequences that flow from work for that duration under the Industrial Disputes Act, 1947 are entirely different from what, by way of implication, is attributed to the present situation by way of analogy. The completion of 240 days' work does not, under that law import the right to regularisation. It merely imposes certain obligations on the employer at the time of termination of the service. It is not appropriate to import and apply that analogy, in an extended or enlarged form here.

The Hon'ble three Judges Bench in the case of **Manager, RBI, Bangalore vs. S. Mani & Ors reported in 2005 (SC) 100**, held as under relevant portion quoted herein below:-

In law, 240 days of continuous service by itself does not give rise to claim of permanence. Section 25F provides for grant of compensation if a workman is sought to be retrenched in violation of the conditions referred to therein. [See Maharashtra State Cooperative Cotton Growers' Marketing Federation Ltd.(supra). See also Madhyamik Siksha Parishad, U.P. Vs. Anil Kumar Mishra and others, etc., AIR 1994 SC 1638] In A. Umarani (supra), this Court held:

"Regularisation, in our considered opinion, is not and cannot be the mode of recruitment by any "State" within the meaning of Article 12 of the Constitution of India or any body or authority governed by a Statutory Act or the Rules framed thereunder. It is also now well- settled that an appointment made in violation of the mandatory provisions of the Statute and in particular ignoring the minimum educational qualification and other essential qualification would be wholly illegal. Such illegality cannot be cured by taking recourse to regularisation. (See *State of H.P. Vs. Suresh Kumar Verma and Another*, (1996) 7 SCC 562)."

Yet again, in *Executive Engineer, ZP Engg. Divn. And Another Vs. Digambara Rao and Others* [(2004) 8 SCC 262] this Court held:

"It may not be out of place to mention that completion of 240 days of continuous service in a year may not by itself be a ground for directing an order of regularization. It is also not the case of the Respondents that they were appointed in accordance with the extant rules. No direction for regularization of their services was, therefore, could be issued."

Furthermore, a direction for reinstatement for non- compliance of the provisions of Section 25F of the Industrial Disputes Act would restore to the workmen the same status which he held when terminated. The Respondents would, thus, continue to be *Ticca Mazdoors*, meaning thereby their names would continue in the second list. They had worked only from April, 1980 to December, 1982. They did not have any right to get work. The direction of continuity of service per se would not bring them within the purview of terms of settlement. Even in the case of a statutory corporation in *S.G. Kotturappa (supra)*, this Court observed:

"It is not a case where the Respondent has completed 240 days of service during the period of 12 months preceding such termination as contemplated under Section 25- F read with Section 25-B of the Industrial Disputes Act, 1947. The *Badli* workers, thus, did not acquire any legal right to continue in service. They were not even entitled to the protection under the Industrial Disputes Act nor the mandatory requirements of Section 25-F of the Industrial Disputes were required to be complied with before terminating his services, unless they complete 240 days service within a period of twelve months preceding the date of termination."

It was further held:

"The terms and conditions of employment of a *Badli* worker may have a statutory flavour but the same would not mean that it is not otherwise contractual. So long as a worker remains a *Badli* worker, he does not enjoy a status. His services are not protected by reason of any provisions of the statute. He does not hold a civil post. A dispute as regard purported wrongful termination of services can be raised only if such termination takes place in violation of the mandatory provisions of the statute governing the services. Services of a temporary employee or a *badli* worker can be terminated upon compliance of the contractual or statutory requirements."

Mr. Phadke, as noticed hereinbefore, has referred to a large number of decisions for demonstrating that this Court had directed reinstatement even if the workmen concerned were daily wagers or were employed intermittently. No proposition of law was laid down in the aforementioned judgments. The said judgments of this Court, moreover, do not lay down any principle having universal application so that the Tribunals, or for that matter the High Court, or this Court, may feel compelled to direct reinstatement with continuity of service and backwages. The Tribunal has some discretion in this matter. Grant of relief must depend on the fact situation obtaining in a particular case. The industrial adjudicator cannot be held to be bound to grant some relief only because it will be lawful to do so.

In *Haryana State Coop. Land Dev. Bank Vs. Neelam* [JT 2005 (2) SC 600], this Court observed:

"It is trite that the courts and tribunals having plenary jurisdiction have discretionary power to grant an appropriate relief to the parties. The aim and object of the Industrial Disputes Act may be to impart social justice to the workman but the same by itself would not mean that irrespective of his conduct a workman would automatically be entitled to relief. The procedural laws like estoppel, waiver and acquiescence are equally applicable to the industrial proceedings. A person in certain situation may even be held to be bound by the doctrine of *Acceptance Sub silentio*."

OTHER CONTENTIONS:

We have noticed hereinbefore that the Appellant herein raised a specific plea denying or disputing the claim of the Respondents that they had completed 240 days of work. Such a plea having been raised before the Industrial Tribunal as also before the High Court, we cannot accept that the Appellant had abandoned such a plea. Even in this Special Leave Petition, it is contended:

"(3)For that the High Court ought to have held that the disengagement of the *Ticca Mazdoors* (Respondents), who were daily wage casual workers, did not involve any retrenchment and as such there was no question of reinstatement of Respondents with full backwages from 23.7.1993."

Further the Hon'ble Two Judges Bench of Apex Court in the case of **Ghaziabad Development Authority & Anr vs. Ashok Kumar & Anr reported in 2008 (4) SCC 261**, held that in a subsequent case of retrenchment without complying with statutory requirement, the Labour Court directed reinstatement with full wages. On appeal, the Supreme Court held that Labour Court did not notice that they could not be reinstated despite the fact that they were working continuously for more than 240 days in a year as further sanction from the State Government was wanting. The Court therefore directed to pay compensation of 50,000.

And the Hon'ble Supreme Court in the case of **Vibhuti Shankar Pandey vs. The State of Madhya Pradesh & Ors, (Arising Out of SLP (C) No.10519 of 2020**, vide judgment dated 08.02.2023, relevant paragraph quoted herein below:-

3. The case of the appellant is that he was engaged in Digitally signed by NIRMALA NEGI 1980 as a Supervisor, on daily rated basis, under a project Date: 2023.02.08 16:38:38 IST Reason: of the State Water Resources Department of Madhya Pradesh. The appellant sought regularization on the post of Supervisor/Time Keeper. Admittedly, the minimum qualification for the said post was matriculation with mathematics; a qualification which the appellant did not possess. These qualifications were relaxed by a Government Circular dated 31.12.2010 and the appellant sought his regularization on the post of Supervisor/Time Keeper, as he was qualified for the post and had been working on daily wage basis for a long period of time. In fact, in another writ petition (W.P. 13997/2010) filed by the appellant earlier, the High Court of Madhya Pradesh vide order dated 02.11.2017, had given directions to the State Government to decide the claim of the writ petitioner in accordance with law. Vide order dated 18.06.2018 issued by the Office of Chief Engineer, Rani Avanti Bai Lodhi Sagar Project, the claim of the appellant for regularization was rejected for the reasons that though the minimum qualifications of matriculation with mathematics will not come in the way for his regularization, but the fact remains that the appellant was never appointed against any post. Moreover, his appointment was never made by the competent authority and there were no posts available at the time for regularization. The appellant on the other hand, had set his claim for regularization as persons who were junior to him as daily wagers were regularized in the year 1990 or even before. The learned Single Judge while allowing the writ petition gave directions for regularization of the appellant from the date on which his juniors were regularized. This order was challenged by the State Government before a Division Bench which allowed the appeal of the State Government. The Division Bench rightly held that the learned Single Judge has not followed the principle of law as given by this Court in **Secretary, State of Karnataka and Ors. v. Umadevi and Ors. 1 (2006) 4 SCC 1**, as initial appointment must be done by the competent authority and there must be a sanctioned post on which the daily rated employee must be working. These two conditions were clearly missing in the case of the present appellant. The Division Bench of the High Court therefore has to our mind rightly allowed the appeal and set aside the order dated 27.06.2019.

Taking into consideration the above said facts/position of law and the Latin expression "**Per Incuriam**" means through inadvertence. A decision can be said generally to be given "**Per Incuriam**" when the Supreme Court has acted in ignorance of a previous decision of its own or when a High Court has acted in ignorance of a decision of the Supreme Court. As regards the judgments of the Supreme Court allegedly rendered in ignorance of a relevant constitutional provision or other statutory provisions on the subjects covered by them, the Supreme Court may not be said to "declare the law" on those subjects if the relevant provisions were not really present to its mind. The problem of judgment per incuriam when actually arises, should present no difficulty as the Supreme Court can lay down the law afresh, if two or more of its earlier judgments cannot stand together. Article 141, which embodies, as a rule of law, the doctrine of precedents, was enacted to make the law declared by the Supreme Court binding on all courts in the country excluding, as is now being interpreted, the Supreme Court itself, in the case of **Punjab Land Development and Reclamation Corp.Ltd vs. Presiding Officer, (1990) 3 SCC 682**, (see also in **State of UP vs. Synthetics and Chemicals Ltd, (1991) 4 SCC 139**, and in **Siddharam Satlingappa Mhetre vs. State of Maharashtra, (2011) 1 SCC 694**).

Further Hon'ble Andhra Pradesh High Court in the case of **The Depot Manager, APSRTC vs. Ponnapati Venkata Ramana & Others, 2024 LLR 497**, held as under relevant portion quoted herein below:-

12. The learned counsel for corporation placed reliance on Managing Director Ajmer Vidhyut Vitran Nigam Ltd Ajmer & Anr v. Chigga Lal and Ors., 2022 LawSuit (SC) 337, the Hon'ble Supreme Court of India held that the date from which regularization is to be granted is the matter to be decided by the employer keeping in view a number of factors like nature of the work, numbers posts vacant, the financial condition of the employer, the additional financial burden caused, the suitability of the work- men for job, the manner in which the initial appoint was made etc, the said decision will also depend on facts of each year and no parity can be claimed based on regularization made in respect of the earlier years and also relied on Union Bank of India v. Ilmo Devi & Anr., 2021 Law Suit (SC) 614, the Hon'ble Supreme Court of India held that regularization policy to regularize the services of employees working on temporary status and/or casual laborers is the policy decision and in judicial review the Courts cannot issue mandamus directions when there is no post. Mere continuation of service by a temporary or ad hoc or daily wage employee, under cover

of interim orders of the Court would not confer upon him any right to be absorbed into service as such service would be litigious employment. Even temporary, ad hoc or daily wage service for a long number of years let alone service for one or two years, will not entitle such employee to claim regularization, if he is not working against a sanctioned post. Sympathy and sentiment cannot be the basis for passing any order in absence of any legal right.

Recently Hon'ble Punjab & Haryana High Court in the case of **Mandip Singh @Mandeep Singh vs. D.B Corporation. Pvt. Ltd & Another, 2025 (187) FLR 888**, on the point in issue has held as under, relevant portion quoted herein below:-

34. The reasons for denying the relief of reinstatement in such cases are obvious. It is trite law that when the termination is found to be illegal because of non-payment of retrenchment compensation and notice pay as mandatorily required under Section 25-F of the Industrial Disputes Act, even after reinstatement, it is always open to the management to terminate the services of that employee by paying him the retrenchment compensation. Since such a workman was working on daily-wage basis and even after he is reinstated, he has no right to seek regularisation [see *State of Karnataka v. Umadevi (3)*], Thus when he cannot claim regularisation and he has no right to continue even as a daily-wage worker, no useful purpose is going to be served in reinstating such a workman and he can be given monetary compensation by the Court itself inasmuch as if he is terminated again after reinstatement, he would receive monetary compensation only in the form of retrenchment. compensation and notice pay."

This principle has been reiterated by the Supreme Court in its judgment in the case of *State of Uttarakhand v. Raj Kumar, 2019 (160) FLR 791 (SC)*.

6. It is, thus, manifest that the Court can mould the relief and direct payment of compensation commensurate with the number of years put in service by the workman. Reliance can be placed on the judgment of this Court in the case of *Sukhbir Singh v. State of Haryana and others, LPA No. 1203 of 2021* decided on 01.03.2023, whereafter after relying upon the law laid down by the Supreme Court in several cases, the Court had arrived at the conclusion that the compensation of ₹50,000/- for every year of service rendered by the workman, would meet the ends of justice. The relevant extract of the judgment is reproduced hereunder:

"5. It is to be noticed that as per the demand notice itself the claim that he had been appointed in the said post in a different district at Gurugram from 01.02.1993 to 31.12.1993 and thereafter, accommodated at Rohtak and had continued till 21.09.1994 and was adjusted at District Jhajjar apparently on the creation of the same from 31.09.1996 and resultantly, retrenched on 19.11.1998 and therefore, had completed 240 days of service. Similar was the claim statement made and in the written statement it was admitted that he had worked from 01.03.1993 and continued as claimed and had been transferred to Jhajjar on 19.12.1997 for the period from to 27.02.1998 and from 16.06.1998 to 12.09.1998 and from to 19.11.1998. The finding recorded by the Labour Court while placing reliance upon Ext.M-3 the detail of the working days prepared was that he had worked from 01.12.1997 upto 19.11.1998 for a period of 245 days. There was neither any such defence by the State also that it was a case under Section 2(oo)(bb) of the Act and this aspect also missed the attention of the learned Single Judge. It has been time and again held that until there is a perversity in the award the Writ Court is not to sit as a Court of appeal and interfere in the orders under Article 226/227 of the Constitution of India. Reliance can be placed upon the judgment of Apex Court passed in *K.V.S. Ram v. Bangalore Metropolitan Transport Corporation, 2015 (144) FLR 994 (SC)*.

6. Resultantly, once the workman had completed 240 days and apparently had worked for a period spanning more than 5-1½ years, we are of the considered opinion that dispensing of his service before his contractual period came to an end would entitle him for the statutory protection which would be evident from the award of the Labour Court. However, keeping in view the fact that at this point of time, it would not be justified to put him back in service since a period of almost 25 years has gone by and therefore, it would be just and appropriate to award compensation to the tune of 2,50,000/- on an average of 50,000/- per year, keeping in view the fact that the State had taken his service for more than 5 years with the same office in different districts."

7. In the afore-noted facts and circumstances, when the appellant had worked for about three years, the compensation of 2 Lakhs appears to be justified. Consequently, we do not find any merit in this Letters Patent Appeal which stands dismissed.

And The Hon'ble Madhya Pradesh High Court, Gwalior Bench in the case of **Mahesh Singh Bhadoria vs. Municipal Council, Akoda, 2025 (187) FLR 873**, held that relevant paragraphs quoted herein below:-

13. After hearing learned counsel for the parties and going through the records. Law in regard to reinstatement and compensation in lieu of reinstatement has been settled by the Supreme Court to a great extent. The labour Court has admitted a fact that retrenchment of the petitioner/workman was illegal. There is no appeal to challenge this finding of the Labour Court.

14. M.P. High Court in the case of Rupendra Joshi v. Municipal Rupendra Joshi, has discussed this aspect and has upheld the compensation in lieu of reinstatement based on illegal termination and lack of entitlement for regularization.

15. Law in regard to the aforesaid subject is crystal clear as laid down by the Supreme Court in the case of Harinandan Prasad v. Employer I/R To Management of FCI, wherein the Hon'ble Supreme Court has held that when the termination is set-aside because of violation of Section 25-F of the Industrial Disputes Act, it is not necessary that relief of reinstatement be also given as a matter of right. Same is the ratio of law in the case of Jayant Vasant Rao Hiwarkar v. Anoop Ganpat Rao Bobade, and Bharat Sanchar Nigam Limited v. Bhurumal.

16. However, looking to the fact that workman had worked for a long duration, this Court is of the opinion that grant of compensation of 1,50,000/- is not sufficient.

17. In fact, in case of Ramesh Chand v. Management of Delhi Transport Corporation (Civil Appeal No. 4208 of 2023) Arising out of SLP (Civil) No. 7137 of 2016 Hon'ble Supreme Court vide its decision dated 05.07.2023 awarded a sum of 3,00,000/- to the appellant therein in lieu of back- wages. In that case, however, order of reinstatement was passed.

18. But in the present case, looking to the timeline of about more than nine years, when retrenchment took place till the date and time period which has lapsed till now, it will be appropriate to direct that respondent-authority shall pay a sum of 2,50,000/- (Rupees Two Lacs Fifty Thousand only) to the workman- petitioner in lieu of reinstatement, in place of 1,50,000/- as has been awarded by the learned Labour Court. After adjusting the amounts, if any, already paid, remaining amount of compensation be paid to the petitioner/workman within a period of 45 days from the date of receipt of certified copy of this order.

Thus in so far as the claim of the employee for regularization of his services is concerned as held by the Hon'ble Supreme Court, the employee has to establish that he was working in any sanctioned post or against the vacancy. It is also not the case of the employee that her appointment is in pursuance of a regular recruitment in accordance with relevant rules.

Further it is well settled proposition that an employee who has been appointed through back door methods or appointed contrary to the constitutional scheme cannot be regularized. It is also settled law that mere continuation of service by temporary employee under cover of an order of the Court would not automatically entitle the employee to be absorbed into service.

Taking to consideration the position of law on point in issue as well as the fact that the workman has established that he worked more than 240 days in 12 months in preceding on calendar year prior to date of his retrenchment/termination on 26.02.2005.

Accordingly, workman/Shri Ramendra Kumar alias chotu, is entitled for retrenchment compensation but not for reinstatement in service.

AWARD

For the forgoing reasons I.D case filed by workman/Shri Ramendra Kumar alias chotu, u/s 2A of the Industrial Disputes Act 1947, is partly allowed and workman is entitled for retrenchment compensation as his service was retrenched on 26.02.2005, with complying the provision of Section 25F of the Act amounting to Rs.3,00,000/- (Three Lakhs only).

However, he is not entitled of reinstatement in service.

Lucknow.

Date: 16.01.2026

Justice ANIL KUMAR, Presiding Officer

Let two copies of this award be sent to the Ministry for publication.

नई दिल्ली, 9 फरवरी, 2026

का.आ. 141.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (29/2019) प्रकाशित करती है।

[सं. एल - 39025/01/2026- आई आर (बी- II)-12]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 141.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 29/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine service Pvt. Ltd. and their workmen.

[No. L-39025/01/2026- IR (B-II)-12]

SALONI, Dy. Director

ANNEXURE

BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD

PRESIDING OFFICER/LINK OFFICER

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

JUSTICE RETIRED SHIV SHANKER PRASAD

Presiding Officer/Link Officer

APPLICATION REFERENCE NO. CGIT-2/29 of 2019

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

Party No.1 M/s. Master Marine Services Pvt. Ltd.,

Mr. Porus Homi Daruwalla,
Executive Director,
Master Marine Services Pvt. Ltd.
C-901, Marathon Innova
Opp. Peninsula Corporate Park
Off. Ganpatrao Kadam Marg
Lower Parel (W),
Mumbai- 400 013.

AND

THEIR WORKMEN.

Party No.2 (Hemant Raghunath Redkar)

401-B, Wing, Bama Apartment,
Thane Belapur Road, Suryanagar
Vitava, Thane- 400 605.

APPEARANCES:

Management : Mr. T. Vijay Kumar
Advocate

Workmen : Ms. P. Kulkarni
Advocate

AWARD

(Delivered on 18-12-2025)

1. This is an application Reference u/s. 2A (2) of the Industrial Disputes Act 1947, filed by the Second Party.
2. The case is called out today. Mr. T. Vijay Kumar the learned counsel for the respondent is present before the court but no one is present on behalf of the petitioner. One application Ex-13 has been moved by the petitioner on 06.10.2025 in which he has stated that, he has resigned from the services of the First Party Company and collected all his legal dues. He has also stated that, "I do not have any existing disputes, differences or claims against the First Party Company. I therefore, do not want to pursue the above Reference. The above Reference may therefore kindly be disposed off for want of prosecution."

In view of this, this Reference is disposed off as stated in application dated 06.10.2025 by the petitioner.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 142.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधन, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (31/2019) प्रकाशित करती है।

[सं. एल - 39025/01/2026-आई आर (बी- II)-13]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 142.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.31/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine Service Pvt. Ltd. and their workmen.

[No. L-39025/01/2026- IR (B-II)-13]

SALONI, Dy. Director

ANNEXURE**BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD****PRESIDING OFFICER/LINK OFFICER****THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI****PRESENT****JUSTICE RETIRED SHIV SHANKER PRASAD**

Presiding Officer/Link Officer

APPLICATION REFERENCE NO. CGIT-2/31 of 2019**EMPLOYERS IN RELATION TO THE MANAGEMENT OF****Party No.1 M/s. Master Marine Services Pvt. Ltd.,**

Mr. Porus Homi Daruwalla,

Executive Director,

Master Marine Services Pvt. Ltd.

C-901, Marathon Innova

Opp. Peninsula Corporate Park

Off. Ganpatrao Kadam Marg

Lower Parel (W),

Mumbai- 400 013.

AND**THEIR WORKMEN.****Party No.2 (Santosh Babu Kolsumkar)**

Room No.3, Nandibai Patel Chawl,

Parsi Panchayat Road,

Pump House, Chakala MIDC,

Andheri (E),

Mumbai – 400 093.

APPEARANCES:

Management : Mr. T. Vijay Kumar
Advocate

Workmen : Ms. P. Kulkarni
Advocate

AWARD

(Delivered on 18-12-2025)

1. This is an application Reference u/s. 2A (2) of the Industrial Disputes Act 1947, filed by the Second Party.
2. The case is called out today. Mr. T. Vijay Kumar the learned counsel for the respondent is present before the court but no one is present on behalf of the petitioner. One application Ex-11 has been moved by the petitioner on 07.10.2025 in which he has stated that, he has resigned from the services of the First Party Company and collected all his legal dues. He has also stated that, "I do not have any existing disputes, differences or claims against the First Party Company. I therefore, do not want to pursue the above Reference. The above Reference may therefore kindly be disposed off for want of prosecution."

In view of this, this Reference is disposed off as stated in application dated 07.10.2025 by the petitioner.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 143.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधन, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (32/2019) प्रकाशित करती है।

[सं. एल - 39025/01/2026- आई आर (बी- II)-14]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 143.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 32/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine Service Pvt. Ltd. and their workmen.

[No. L-39025/01/2026- IR (B-II)-14]

SALONI, Dy. Director

ANNEXURE

BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD

PRESIDING OFFICER/LINK OFFICER

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

JUSTICE RETIRED SHIV SHANKER PRASAD

Presiding Officer/Link Officer

APPLICATION REFERENCE NO. CGIT-2/32 of 2019

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

Party No.1 M/s. Master Marine Services Pvt. Ltd.,

Mr. Porus Homi Daruwalla,

Executive Director,

Master Marine Services Pvt. Ltd.

C-901, Marathon Innova

Opp. Peninsula Corporate Park

Off. Ganpatrao Kadam Marg

Lower Parel (W),

Mumbai- 400 013.

AND**THEIR WORKMEN.****Party No.2 (Manoj Jwalaprasad Upadhyay)**

Room No.3, Govind Bhavan Chawl,
Sant Namdev Path,
Opp. Samarth Nursing Home,
Goggrasswadi,
Dombivali (E),
Thane- 421 201.

APPEARANCES:

Management : Mr. T. Vijay Kumar
Advocate
Workmen : Ms. P. Kulkarni
Advocate

AWARD

(Delivered on 18-12-2025)

1. This is an application Reference u/s. 2A (2) of the Industrial Disputes Act 1947, filed by the Second Party.
2. The case is called out today. Mr. T. Vijay Kumar the learned counsel for the respondent is present before the court but no one is present on behalf of the petitioner. One application Ex-12 has been moved by the petitioner on 07.10.2025 in which he has stated that, he has resigned from the services of the First Party Company and collected all his legal dues. He has also stated that, "I do not have any existing disputes, differences or claims against the First Party Company. I therefore, do not want to pursue the above Reference. The above Reference may therefore kindly be disposed off for want of prosecution."

In view of this, this Reference is disposed off as stated in application dated 07.10.2025 by the petitioner.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 144.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (33/2019) प्रकाशित करती है।

[सं. एल - 39025/01/2026- आई आर (बी- II)-15]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 144.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 33/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine Service Pvt. Ltd. and their workmen.

[No. L-39025/01/2026- IR (B-II)-15]

SALONI, Dy. Director

ANNEXURE

BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD

PRESIDING OFFICER/LINK OFFICER

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

JUSTICE RETIRED SHIV SHANKER PRASAD

Presiding Officer/Link Officer

APPLICATION REFERENCE NO. CGIT-2/33 of 2019

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

Party No.1 M/s. Master Marine Services Pvt. Ltd.,

Mr. Porus Homi Daruwalla,

Executive Director.

Master Marine Services Pvt. Ltd.

C-901, Marathon Innova

Opp. Peninsula Corporate Park

Off. Ganpatrao Kadam Marg

Lower Parel (W),

Mumbai- 400 013.

AND

THEIR WORKMEN.

Party No.2 (Sanjay Rajnarayan Singh)

3, Yadav Nivas, 3rd Floor,

Sant Namdev Path, Rokel Depo Lane,

Opp. Shweta Apartment,

Dombivali (E),

Thane- 421 201.

APPEARANCES:

Management : Mr. T. Vijay Kumar
Advocate

Workmen : Ms. P. Kulkarni
Advocate

AWARD

(Delivered on 18-12-2025)

1. This is an application Reference u/s. 2A (2) of the Industrial Disputes Act 1947, filed by the Second Party.
2. The case is called out today. Mr. T. Vijay Kumar the learned counsel for the respondent is present before the court but no one is present on behalf of the petitioner. One application Ex-9 has been moved by the petitioner on 06.10.2025 in which he has stated that, he has resigned from the services of the First Party Company and collected all his legal dues. He has also stated that, “I do not have any existing disputes, differences or claims against the First Party Company. I therefore, do not want to pursue the above Reference. The above Reference may therefore kindly be disposed off for want of prosecution.”

In view of this, this Reference is disposed off as stated in application dated 06.10.2025 by the petitioner.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 145.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (30/2019) प्रकाशित करती है।

[सं. एल - 39025/01/2026- आई आर (बी- II)-16]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 145.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 30/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine Service Pvt. Ltd. and their workmen.

[No. L-39025/01/2026- IR (B-II)-16]

SALONI, Dy. Director

ANNEXURE

BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD

PRESIDING OFFICER/LINK OFFICER

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

JUSTICE RETIRED SHIV SHANKER PRASAD

Presiding Officer/Link Officer

APPLICATION REFERENCE NO. CGIT-2/30 of 2019

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

Party No.1

M/s. Master Marine Services Pvt. Ltd.,

Mr. Porus Homi Daruwalla,

Executive Director,

Master Marine Services Pvt. Ltd.

C-901, Marathon Innova

Opp. Peninsula Corporate Park

Off. Ganpatrao Kadam Marg

Lower Parel (W),

Mumbai- 400 013.

AND

THEIR WORKMEN.

Party No.2

(Magiban Constantine Lobo)

Siddhakala CHS Ltd., 3D/3

Gopal Apartment, Gawli Nagar,

Kalyan (E), Thane- 421 306.

APPEARANCES:

Management : Mr. T. Vijay Kumar
Advocate

Workmen : Ms. P. Kulkarni
Advocate

AWARD

(Delivered on 18-12-2025)

1. This is an application Reference u/s. 2A (2) of the Industrial Disputes Act 1947, filed by the Second Party.
2. The case is called out today. Mr. T. Vijay Kumar the learned counsel for the respondent is present before the court but no one is present on behalf of the petitioner. One application Ex-11 has been moved by the petitioner on 06.10.2025 in which he has stated that, he has resigned from the services of the First Party Company and collected all his legal dues. He has also stated that, "I do not have any existing disputes, differences or claims against the First Party Company. I therefore, do not want to pursue the above Reference. The above Reference may therefore kindly be disposed off for want of prosecution."

In view of this, this Reference is disposed off as stated in application dated 06.10.2025 by the petitioner.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 146.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (34/2019) प्रकाशित करती है।

[सं. एल - 39025/01/2026- आई आर (बी- II)-17]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 146.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 34/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine Service Pvt. Ltd. and their workmen.

[No. L-39025/01/2026- IR (B-II)-17]

SALONI, Dy. Director

ANNEXURE

BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD

PRESIDING OFFICER/LINK OFFICER

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

JUSTICE RETIRED SHIV SHANKER PRASAD

Presiding Officer/Link Officer

APPLICATION REFERENCE NO. CGIT-2/34 of 2019

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

Party No.1 M/s. Master Marine Services Pvt. Ltd.,

Mr. Porus Homi Daruwalla,

Executive Director,

Master Marine Services Pvt. Ltd.

C-901, Marathon Innova

Opp. Peninsula Corporate Park

Off. Ganpatrao Kadam Marg

Lower Parel (W),

Mumbai- 400 013.

AND**THEIR WORKMEN.****Party No.2 (Pramod Rampyare Bhatia)**

302, Shree Ganesh Krupa Apartment,
Plot No.113, Sector 14, Kamothe,
Near Krish King Hotel, Panvel,
Raigarh – 410 206.

APPEARANCES:

Management : Mr. T. Vijay Kumar
Advocate

Workmen : Ms. P. Kulkarni
Advocate

AWARD

(Delivered on 18-12-2025)

1. This is an application Reference u/s. 2A (2) of the Industrial Disputes Act 1947, filed by the Second Party.
2. The case is called out today. Mr. T. Vijay Kumar the learned counsel for the respondent is present before the court but no one is present on behalf of the petitioner. One application Ex-11 has been moved by the petitioner on 06.10.2025 in which he has stated that, he has resigned from the services of the First Party Company and collected all his legal dues. He has also stated that, "I do not have any existing disputes, differences or claims against the First Party Company. I therefore, do not want to pursue the above Reference. The above Reference may therefore kindly be disposed off for want of prosecution."

In view of this, this Reference is disposed off as stated in application dated 06.10.2025 by the petitioner.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 147.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (35/2019) प्रकाशित करती है।

[सं. एल - 39025/01/2026- आई आर (बी- II)-18]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 147.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 35/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine Service Pvt. Ltd. and their workmen.

[No. L-39025/01/2026- IR (B-II)-18]

SALONI, Dy. Director

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 148.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधक, संबद्ध नियोजकों और उनके कर्मचारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (44/2019) प्रकाशित करती है।

[सं. एल - 31011/02/2019- आई आर (बी- II)]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 148.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 44/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Master Marine Service Pvt. Ltd. and their workmen.

[No. L-31011/02/2019- IR (B-II)]

SALONI, Dy. Director

ANNEXURE

BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD

PRESIDING OFFICER/LINK OFFICER

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

JUSTICE RETIRED SHIV SHANKER PRASAD

Presiding Officer/Link Officer

REFERENCE NO. CGIT-2/44 of 2019

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

Party No.1 **M/s. Master Marine Services Pvt. Ltd.,**

Executive Director,

Master Marine Services Pvt. Ltd.

C-901, Marathon Innovation

Opp. Peninsula Corporate Park

Off. Ganpatrao Kadam Marg

Lower Parel (W),

Mumbai- 400 013.

AND

THEIR WORKMEN.

Party No.2 **(Mumbai Port Trust)**

The Secretary,

Mumbai Port Trust,

Dock & General Employees' Union,

Port Trust Kamgar Sadan,

Nawab Tank Road, Mazagaon,

Mumbai- 400 010.

APPEARANCES:

Management : Mr. T. Vijay Kumar

Advocate

Workmen : No appearance.

AWARD

(Delivered on 18-12-2025)

1. This Reference has been made by the Central Government in exercise of powers under clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Disputes Act, 1947, vide Government of India, Ministry of Labour & Employment, New Delhi, order No. L-31011/02/2019 (IR(B-II) dated 23.08.2019. The terms of reference given in the schedule are as follows:

“Whether the action of M/s. Master Marine Services Pvt. Ltd., in transferring Shri Manoj Upadhyay, Sr. Surveyor Clerk & 7 other employees from Mumbai Port to Jharsurguda (Orissa) w.e.f. 04.01.2019, 07.01.2019 & 16.01.2019 (list enclosed as Annexure `I`) during pendency of conciliation proceedings, is fair, legal & justified? If not, what relief the workmen are entitled to?” And

“Whether the demand of the Union Mumbai Port Trust, Dock and General Employees’ Union for wage revision & allowance and non-transfer of employees without their consent as per model S.O. in respect of employees of M/s. Master Marine Services Pvt. Ltd., is fair, legal and justified? If so, what relief the workmen are entitled to?”

<u>Sl. No.</u>	<u>Workmen</u>
1	Mr. Sanjay Singh
2	Mr. Manoj Upadhyay
3	Mr. Aslam Khan
4	Mr. Hemant Redkar
5	Mr. Santosh Kolsumkar
6	Mr. Magiban Constantine Lobo
7	Mr. Nilesh Gaikwad
8	Mr. Pramod Bhatia

2. The case is called out today. Mr. T. Vijay Kumar the learned counsel for the respondent is present before the court but no one is present on behalf of the petitioner. From perusal of record, it is apparent that, the petitioner is not responding and attending the Court since 11.06.2020 long back. The petitioner has not filed his Statement of Claim till today. No other evidence has been filed by the petitioner to prove his case. One application has been filed by the respondent for passing appropriate order in the absence of the petitioner. The petitioner is not coming to the court since long back. It appears that, the petitioner is not interested to contest the case furthermore. The claim of the petitioner is not proved. So, the case is closed.

Hence, it is ordered.

ORDER

The action of M/s. Master Marine Services Pvt. Ltd., in transferring Shri Manoj Upadhyay, Sr. Surveyor Clerk & 7 other employees from Mumbai Port to Jharsurguda (Orissa) w.e.f. 04.01.2019, 07.01.2019 & 16.01.2019 (list enclosed as Annexure `I`) during pendency of conciliation proceedings, is fair, legal & justified. The workmen are not entitled to any relief. And,

The demand of the Union Mumbai Port Trust, Dock and General Employees’ Union for wage revision & allowance and non-transfer of employees without their consent as per model S.O. in respect of employees of M/s. Master Marine Services Pvt. Ltd., is not fair, legal and justified. The workmen are not entitled to any relief.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer

नई दिल्ली, 9 फरवरी, 2026

का.आ. 149.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मास्टर मरीन सर्विस प्राइवेट लिमिटेड के प्रबंधतंत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय मुम्बई-2, के पंचाट (25/2016) प्रकाशित करती है।

[सं. एल - 12025/04/2016- आई आर (बी- II)]

सलोनी, उप निदेशक

New Delhi, the 9th February, 2026

S.O. 149.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 25/2016) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Central Bank of India and their workmen.

[No. L-12025/04/2016- IR (B-II)]

SALONI, Dy. Director

ANNEXURE

BEFORE JUSTICE RETIRED SHIV SHANKER PRASAD

PRESIDING OFFICER/LINK OFFICER

THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

JUSTICE RETIRED SHIV SHANKER PRASAD

Presiding Officer/Link Officer

REFERENCE NO. CGIT-2/25 of 2016

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

Party No.1 **M/s. Central Bank of India**
The Chairman & Managing Director,
Central Bank of India
Central Office, Chandermukhi Bldg,
Nariman Point,
Mumbai 400021.

AND

THEIR WORKMEN.

Party No.2 **(All India Central Bank Employees' Congress)**
The General Secretary,
All India Central Bank Employees'
Congress, Mumbai
C/o. Central Bank of India Bajaj Bhavan,
Mumbai- 400 021.

APPEARANCES:

Management	:	Mr. L. D'Souza
		Representative
Workmen	:	No appearance.

AWARD

(Delivered on 18-12-2025)

1. This Reference has been made by the Central Government in exercise of powers under clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Disputes Act, 1947, vide Government of India, Ministry of Labour & Employment, New Delhi, order No. L-12025/04/2016 (IR(B-II) dated 05.09.2016. The terms of reference given in the schedule are as follows:

“Whether the action of the management of Central Bank of India, Central Office, Mumbai (i) in withdrawing the special leave facility for attending executive committee meetings and trinial conference, (ii) in withdrawing the joint discussion facility, (iii) in withdrawing the nomination of the union in the Staff Welfare Committee, and (iv) in withdrawing the mercy appeal facility to the delinquent employees aggrieved by the decisions of departmental enquiry etc, by revising the existing norms and introduction of new rules of discipline, are amounting to violation of Section 9 A of the I.D. Act, 1947 read with Item No. 8 and 9 of 4th Schedule of the said Act? If so, what relief the All India Central Bank Employees’ Congress and their member workmen concerned are entitled to?”

2. The case is called out today. The Learned Counsel for the respondent Ms. Deepika Agrawal is present before the Court, but no one is present on behalf of the petitioner. From perusal of record, it is apparent that, the petitioner is not responding and attending the Court since 05.05.2021 long back. Although, Statement of Claim has been filed by the petitioner, but no Written Statement has been filed by the respondent till today. No other evidence has been filed by the petitioner to prove his case. The petitioner is not coming to the Court since long back. It appears that, the petitioner is not interested to contest the case furthermore. The claim of the petitioner is not proved. So, the case is closed.

Hence, it is ordered.

ORDER

The action of the management of Central Bank of India, Central Office, Mumbai (i) in withdrawing the special leave facility for attending executive committee meetings and trinial conference, (ii) in withdrawing the joint discussion facility, (iii) in withdrawing the nomination of the union in the Staff Welfare Committee, and (iv) in withdrawing the mercy appeal facility to the delinquent employees aggrieved by the decisions of departmental enquiry etc, by revising the existing norms and introduction of new rules of discipline, are not amounting to violation of Section 9 A of the I.D. Act, 1947 read with Item No. 8 and 9 of 4th Schedule of the said Act. The All India Central Bank Employees’ Congress and their concerned member workmen are not entitled to any relief.

Date: 18-12-2025

Justice SHIV SHANKER PRASAD, Presiding Officer/Link Officer