BEFORE THE UTTARAKHAND PUBLIC SERVICES TRIBUNAL BENCH AT NAINITAL

Present: Hon'ble Mr. Justice U.C.Dhyani

----- Chairman

Hon'ble Mr. Rajeev Gupta

-----Vice Chairman (A)

WRIT PETITION NO 04 (S/B) OF 2016 [RECLASSIFIED AND RENUMBERED AS CLAIM PETITION NO. 75/NB/DB/2022]

Anil Kumar Pandey, s/o Late B.C.Pandey, r/o Tara Cottage, Hiradongri, Almora, District Almora.

.....Petitioner

vs.

- 1. State of Uttarakhand through Secretary, Forests, Govt. of Uttarakhand, Dehradun.
- 2. Principal Chief Conservator of Forests, Uttarakhand, 87, Rajpur Road, Dehradun.
- 3. Conservator of Forests, North Kumaon Circle, Almora.
- 4. Divisional Forest Officer, Almora Forest Division, Almora.
- 5. Smt. Tripta Pant, presently working as Senior Administrative Officer in the Office of Civil *Evam* Soyam Forest Division, Almora.
- 6. Sri Rajendra Prasad Pathak, presently working as Senior Administrative Officer in the office of Champawat Forest Division, Champawat.

.....Respondents.

Present: Sri Vinay Kumar, Advocate for the petitioner (Virtual)
Sri Kishore Kumar, A.P.O. for the respondents no. 1 to 4 (Virtual)

JUDGMENT

DATED: SEPTEMBER 19, 2022

Justice U.C.Dhyani (Oral)

Hon'ble High Court of Uttarakhand has been pleased to pass an order on 31.08.2022 in WPSB no. 04 of 2016, Anil Kumar Pandey vs. State of Uttarakhand & others, which (order) reads as under:

 $^{\prime\prime}$ The reliefs sought in the present Writ Petition are the following :-

(i) Issue a writ, order or direction in the nature of certiorari quashing the communication dated 31st October 2015 of Principal Chief Conservator of Forest, Uttarakhand, Dehradun, whereby the petitioner has been informed that the petitioner could not be promoted on the post of Chief Administrative Officer as the petitioner has

- secured less than 08 marks on the basis of his service record.
- (ii) Issue a writ, order or direction in the nature of certiorari quashing the communication dated 26th November 2015, whereby the representation of the petitioner against nonpromotion on the post of Chief Administrative Officer has been rejected.
- (iii) Issue a writ, order or direction in the nature of mandamus directing the respondents to upgrade the downgraded ACR entries 'Good' awarded in the Recruitment Year 2010-11 and 2011-12 to the petitioner, which were never communicated to the petitioner, as the same is adversely affecting the chance of promotion of the petitioner.
- (iv) Issue a writ, order or direction in the nature of mandamus directing the respondents to hold the review of the Departmental Promotion Committee held on 30th October 2015 for making promotion on the post of Chief Administrative Officer in the Forest Department."
- 2. The petitioner is a government servant. The subject matter of the Writ Petition squarely falls within the jurisdiction of the Uttarakhand Public Services Tribunal.
- 3. Accordingly, we transfer the records of this Writ Petition to the Uttarakhand Public Services Tribunal for registration and consideration of the same as a Claim Petition.
- 4. The Tribunal is requested to expedite the hearing of the case, considering the fact that the petition has been pending since the year 2016.
- 5. In sequel thereto, all pending applications stand disposed of."
- 2. The original record of the writ petition has been transferred to this Tribunal *vide* Letter No.12987/UHC/Service (S/B) 2022 dated 13.09.2022 of the Deputy Registrar (Judicial) of the Hon'ble High Court. The same has been registered as Claim Petition No. 75/NB/SB/2022.
- 3. By means of the present claim petition, the petitioner seeks the following reliefs:
 - "(i) Issue a writ, order or direction in the nature of certiorari quashing the communication dated 31st October 2015 of Principal Chief Conservator of Forest, Uttarakhand, Dehradun whereby the petitioner has been informed that the petitioner could not be promoted on the post of Chief Administrative Officer as the petitioner has secured less than 08 marks on the basis of his service record.
 - (ii) Issue a writ, order or direction in the nature of certiorari quashing the communication dated 26th November 2015, whereby the representation of the petitioner against non-promotion on the post of Chief Administrative Officer has been rejected.

- (iii) Issue a writ, order or direction in the nature of mandamus directing the respondents to upgrade the downgraded ACR entries 'Good' awarded in the Recruitment Year 2010-11 and 2011-12 to the petitioner, which were never communicated to the petitioner, as the same is adversely affective the chance of promotion of the petitioner.
- (iv) Issue a writ, order or direction in the nature of mandamus directing the respondents to hold the review of the Departmental Promotion Committee held on 30th October 2015 for making promotion on the post of Chief Administrative Officer in the Forest Department.
- (v) Issue any suitable writ, order or direction which this Hon'ble Court may deem fit and proper in the circumstance of the case.
- (vi) Award the cost of writ petition to the petitioner.
- 4. Brief facts, according to the petition, are as follows:
- 4.1 On 28th April 2015, the State Government, in exercise of powers under *proviso* to Article 309 of the Constitution of India framed the Rules known as Uttarakhand Govt. Servants (Disposal of Representation and Allied Matter against the Adverse, Good/Satisfactory, Very Good, Outstanding ACR Entries) Rules, 2015. Rule 4 of the said 'Rules of 2015' provides that where after finalization of the Service Report the same is completely or partly adverse to the concerned employee then the Accepting Authority should either through any Officer who is not below the Reporting Officer and has been authorized by the Accepting Authority should within 60 days of recording of the Report, should, communicate the same to the employee concerned.

[Rule 4 of Rules of 2015 provides that any entry in totality, whether it is 'Adverse', 'Satisfactory', 'Good', 'Very Good', 'Outstanding' shall be communicated to the concerned officer/employee, within 60 days after the entry is given. The employee against whom adverse, satisfactory, good, very good entry has been recorded is entitled to make a representation to the authority one rank above to the Accepting Authority within 45 days from the date of communication of the entry. The competent authority after receiving the representation of the employee shall send it within 7 days, for the comments/reports to the authority which wrote these remarks. This remark giving authority, should send his

comments/reports to the Accepting Authority within 45 days after receiving the representation. Subsequently, within 120 days, the Competent Authority shall consider the representation of the employee and comments/reports of remark making authority, and shall either (1) reject the representation or (2) expunge the adverse report wholly or partially or (3) upgrade the satisfactory, good, and very good entry with a reasoned and speaking order. Such order passed shall be communicated to the government servant. Rule 5 of Rules of 2015 provides that where the representation has not been decided as per Rule 4 then such adverse entry should not be treated as adverse for the purpose of promotion or other service benefits of the employee.]

- The petitioner was appointed on the post of Junior Assistant in the Forest Department on 20th April 1977, and was promoted on the post of Senior Assistant (Chief Assistant) on 18th March 2006. He was subsequently promoted on the post of Senior Administrative Officer on 25thJuly 2008. Since 30th July 2011, the petitioner is working on the post of Senior Administrative Officer in the office of Divisional Forest Officer, Almora Forest Division, Almora.
- 4.3 The promotion on the post of Chief Administrative Officer is governed by the Rules, known as Uttarakhand Promotion in Clerical Grade Cadre under Govt. Services Determination of Period of Eligibility (Amendment) Rules, 2015. The Amended Rule 4(1) of the Rules of 2011 deals with appointment by promotion on the post of Chief Administrative Officer. The said Rule provides that the substantively appointed Senior Administrative Officers will be eligible for promotion on the basis of merit, who had completed at least one year of service in such capacity and at least 25 years of service on subordinate posts on the 1st day of year of recruitment.
- 4.4 *Vide* Notification dated 9th January 2013 of the Govt. of Uttarakhand, in exercise of powers under *proviso* to Article 309 of the Constitution of India, the State Government framed the Rules known as

"Uttarakhand (Outside the purview of Public Service Commission) Procedure for Selection for promotion in Govt. Services Rules, 2013." Rule 4 of the Selection Rules, 2013 deals with the procedure where promotion is made on the basis of merit. Rule 4(3) provides that the ACR Entries of the last 05 years from the selection year for which the selection is being made will be taken into consideration of the candidates whose names are included in the eligibility list. Rule 4(4) provides that the evaluation of the ACR Entries will be made in different categories and different marks will be provided for each category of entries. [for outstanding entry 10 marks, for very good entry 8 marks, for good entry 5 marks, for good/satisfactory entry 2 marks and for adverse entry (-5) marks shall be given. The average marks for the 5 years shall be worked out and the persons getting 8 and more marks shall be categorized in the 'Very Good' category and persons getting more than 6 but less than 8 marks shall be categorized in the 'Good' category. First persons of the 'Very Good' category will be recommended for promotion in order of their seniority and after the selection of persons of the 'Very Good' category, if vacancies are left, then persons categorized in the 'Good' category shall be recommended for promotion in order of their seniority. 1

- On 16th January 2013, the Principal Secretary, Finance, Govt. of Uttarakhand issued a Govt. Order in respect of the amended pay scale of the Clerical Cadre of the Govt. Departments other than the Uttarakhand Secretariat. By the Govt. Order dated 16 January 2013, the nomenclature of certain posts in the Clerical Cadre was changed and one additional post of Chief Administrative Officer in the Pay Band of Rs. 15600-39100 with Grade Pay of Rs. 5400/- was sanctioned.
- 4.6 On 26th February 2013, the Principal Chief Conservator of Forest, Uttarakhand, Dehradun forwarded a proposal to the Principal Secretary, Forest & Environment, Govt. of Uttarakhand for sanctioning of the amended Pay Scale of the Clerical Cadre of the Forest Department. It was also proposed by the Principal Chief Conservator of Forest that 15 posts of

Chief Administrative Officer in the Pay Band of Rs. 15600-39100 with Grade Pay of Rs. 5400/- may be sanctioned.

- 4.7 *Vide* Govt. Order dated 27th January 2015 issued by the Additional Secretary, Forest & Environment, Govt. of Uttarakhand, one post of Chief Administrative Officer in the office of Principal Chief Conservator of Forests in the Pay Scale of Rs. 15600-39100 with Grade Pay of Rs. 5400/-was sanctioned.
- On 27th April 2015, the Additional Principal Chief Conservator of Forests (Human Resource and Personnel Management), Uttarakhand, Dehradun issued a communication to all the Conservators of Forest of various Circles requiring them to forward the original Service Book along with information on certain points of 05 Senior Administrative Officers (which included the name of the petitioner also), for considering their promotion on the post of Chief Administrative Officer.
- 4.9 The meeting of the Departmental Promotion Committee was held on 23rd June 2015 for considering promotion on the single post of Chief Administrative Officer under the Chairmanship of the Principal Chief Conservator of Forest, Uttarakhand. In the said DPC, the name of the petitioner along with other 04 Senior Administrative Officers was considered and the DPC recommended the name of Smt. Kamla Devi for promotion on the single post of Chief Administrative Officer. Name of Smt. Kamla Devi was recommended by the DPC as she was senior most Senior Administrative Officer.
- 4.10 On 13th October 2015, the Additional Principal Chief Conservator of Forests, Uttarakhand, addressed a letter to the subordinate authorities for forwarding the Service Book of the Senior Administrative Officers for considering their candidature for promotion on the post of Chief Administrative Officer against the sanctioned posts of Chief Administrative Officers. Along with the communication dated 13th October 2015, the list of Senior Administrative Officers who were in the eligibility list was also

forwarded. In the said eligibility list, the name of the petitioner figured at Serial No. 2.

- 4.11 On 30th October 2015, the meeting of the Departmental Promotion Committee was held for considering promotions on the posts of Chief Administrative Officers. The DPC was held for considering promotion on 16 posts of Chief Administrative Officer on the criterion of merit. The Departmental Promotion Committee, on the basis of procedure prescribed in the Govt Order dated 9th January 2013 in respect of promotion to be made on the criterion of merit, categorized the Senior Administrative Officers in the category of 'Very Good' and 'Good', on the basis of marks obtained by them. The petitioner was placed in the category of 'Good' as the average of the marks obtained by the petitioner on the basis of the ACR entries was 7.2 marks. The Departmental Promotion Committee recommended the names of 18 Senior Administrative Officers who were placed in the category of 'Very Good' for promotion on the post of Chief Administrative Officer. Names of 18 Senior Administrative Officers were recommended, taking into consideration two vacancies of Chief Administrative Officers which would arise during the same selection year i.e. 2015-16. On 30th October, 2015, the Principal Chief Conservator of Forests, Uttarakhand issued Promotion/Posting Order of 16 Senior Administrative Officers who were promoted on the post of Chief Administrative Officer.
- Notification dated 9th January 2013 which required the authorities to inform the concerned employee who has been found unsuitable on the basis of the recommendation of the Promotion Committee that he is not being promoted, the Principal Chief Conservator of Forest informed the petitioner on 31st October, 2015, that since the petitioner was placed in category 'Good', therefore, the petitioner has not been recommended by the Selection Committee for promotion on the post of Chief Administrative Officer.

- On 26th November, 2015, the Additional Principal Chief Conservator of Forests, Uttarakhand informed the petitioner that his representation dated 12th November, 2015, against his non-promotion is rejected for the reason that the promotional exercise on the post of Chief Administrative Officer has been conducted on the basis of the Govt. Order dated 9th January, 2013, and in terms of the provisions of the Rules of 2011. The rejection order further mentioned that since the petitioner was categorized as 'Good', therefore, in terms of the Notification dated 9th January, 2013, the case of the petitioner could not be recommended for promotion on the post of Chief Administrative Officer.
- ACR entries of the petitioner which were taken into consideration in the DPC held on 23rd June, 2015, shows that the petitioner has got 'Very Good' in the year 2009-10, 'Good' entry in the year 2010-11, 'Good/Very Good' in the year 2011-12 and 'Very Good' in the year 2012-13 and 2013-14. The average marks of the petitioner came to be 7.2 marks. Similarly, in the DPC held on 30th October, 2015, the petitioner has got 'Very Good' entry for the Recruitment Year 2014-15 and the average marks of the petitioner came to 7.2 marks.
- A.15 Since the petitioner has got ACR Entries of 'Very Good' category in the Recruitment Year 2009-10 and 2011-12 and in subsequent years, therefore, the ACR Entry of 'Good' for the Recruitment Year 2010-11 is downgraded entry, which has an adverse effect on the chance of the petitioner for being promoted on the post of Chief Administrative Officer. The ACR Entry for the Recruitment Year 2010-11 was never communicated to the petitioner, as a result of which the petitioner had no opportunity to represent to the authorities regarding the downgrading of his ACR Entry from 'Very Good' to 'Good' in the Recruitment Year 2010-11, whereas the previous and subsequent ACR Entries of the petitioner are 'Very Good'.
- 4.16 The Hon'ble Apex Court in the case of Dev Dutt vs. Union of India & ors (2008) 2 SCC (L&S) 771, as well as in the case of Sukhdev Singh vs. Union of India & ors, (2013) 9 SCC 566, has categorically held that the

downgraded ACR Entries which adversely affect the chances of promotion of the employee must be communicated to him, but in the present case the respondents have never informed the petitioner about the downgraded entry of 'Good' awarded in the Recruitment Year 2010-11.

- 4.17 Hon'ble Apex Court in the case of Dev Dutt vs. Union of India (supra), has held that every entry relating to an employee under the State, or instrumentality of the State whether in Civil, Judicial, Police or other service must be communicated to him within a reasonable period irrespective of whether there is any bench mark or not. The Hon'ble Court further held that even if there is no bench mark, non-communication of an adverse entry adversely affects the employee's chance of promotion. The Hon'ble Apex Court further observed that every entry in the ACR of a public servant must be communicated to him within a reasonable period.
- 4.18 In the service record of the petitioner, the entries which have been made in the year 2010-11 and 2011-12 were never communicated by the authorities making such entries in spite of the fact that for the previous and subsequent years the ACR Entries of the petitioner have been recorded as "Very Good'. The un-communicated downgraded entry of 'Good' for the Recruitment Years 2010-11 and 2011-12 has adversely affected the merits of the petitioner inasmuch the petitioner who is 2nd in the Seniority List of the Senior Administrative Officers, has been deprived of promotion on the post of Chief Administrative Officer only for the reason that he has been categorized as 'Good' on the basis of the average of marks of the ACR Entries.
- 5. Counter Affidavit has been filed on behalf of respondents by Sri S.R.Prajapati, Divisional Forest Officer, Almora, mainly stating the following:
- 5.1 The petitioner is seeking direction for quashing the communication dated 31st October, 2015, of Principal Chief Conservator of Forests, Uttarakhand, Dehradun, whereby the petitioner was informed

that the petitioner could not be promoted on the post of Chief Administrative Officer as the petitioner has secured less than 08 marks on the basis of his service record and further prayed to issue a writ, order or direction in the nature of certiorari quashing the communicated dated 26th November 2015, whereby the representation of the petitioner against non-promotion on the post of Chief Administrative Officer has been rejected and further directing the respondents to upgrade the downgraded ACR entries 'Good' awarded in the Recruitment Year 2010-11 and 2011-12 to the petitioner, which were never communicated to him, as the same is adversely affecting the chance of promotion of the petitioner and further, for directing the respondents to hold the review of the Departmental Promotion Committee held on 30th October, 2015, for making promotion on the post of Chief Administrative Officer in the Forest Department.

- In the DPC held on 23-06-2015 and 30-10-2015, the petitioner got an average 7.2 marks every time. The department put the petitioner in "good" category. The petitioner did not receive the grade of "very good" category in any of above D.P.C. The Government of Uttarakhand *vide* notification dated 28.04.2015 issued "Uttarakhand Government Servants (Disposal of Representation and Allied matters against the Adverse, Good, Satisfactory, Very Good, Outstanding, ACR entries) Rules, 2015 (hereinafter referred to as the 'Rules of 2015'). These rules came into effect on 28-04-2015. Hence the petitioner cannot claim to be considered due to noncommunication of ACR entries and its effect on his promotion.
- Before 28.04.2015 there was no notification regarding the communication of good/satisfactory, very good, outstanding ACR entries. The petitioner is asking to upgrade the ACR of year 2010-11 due to non-communication of ACR but the Rules of 2015 came into force on 28.04.2015. Before the Rules of 2015, there was no system of communication of Good/Satisfactory, Very Good, Outstanding ACR entries. The petitioner's ACR entries belong to the years 2010-11 and 2011-12,

when there was no rule for making representation against the Good/ Satisfactory, Very Good, Outstanding ACR entries. The Rules of 2015 are not applicable in year 2010-11 and 2011-12. These rules come into force since 28-04 2015. Hence, the petitioner is not entitled to receive any benefit of these rules.

- 6. The petitioner retired on 31.12.2016. Learned Counsel for the petitioner has prayed for the desired relief in view of the judgments rendered by Hon'ble Apex Court in of Dev Dutt vs. Union of India (*supra*) and Sukhdev Singh vs. Union of India & ors (*supra*). Learned A.P.O., on the other hand, submitted that the Rules of 2015 were framed only in 2015, and were notified on 28.04.2015. Therefore, there was no requirement of communicating all the entries of the ACR to the petitioner. According to learned A.P.O., the Rules of 2015 will have prospective effect and will not relate back to a date prior to 28.04.2015.
- 7. Learned A.P.O. has argued that in the DPCs held on 23-06-2015 and 30-10-2015, the petitioner got an average 7.2 marks every time. The department put the petitioner in "good" category. The petitioner did not receive the grade of "very good" category in any of above D.P.Cs. The Government of Uttarakhand issued Rules of 2015 on 28-04-2015. Hence the petitioner cannot claim to be considered due to non-communication of ACR entries and its effect on his promotion. Before 28-04-2015 there was no notification regarding the communication of good/satisfactory, very good, outstanding ACR entries. The petitioner is asking to upgrade the ACRs of year 2010-11 and 2011-12 due to non-communication of ACRs when there was no rule for making representation against the Good/ Satisfactory, Very Good, Outstanding ACR entries. The Rules of 2015 are not applicable for the ACRs of the year 2010-11 and 2011-12. These rules come into force since 28-04 2015. Hence, the petitioner is not entitled to receive any benefit of these rules.
- 8. The Tribunal is unable to accept the version of the respondents, as reflected in their written statement.

9. Article 141 of the Constitution of India reads as below:

"141. Law declared by Supreme Court to be binding on all courts The law declared by the Supreme Court shall be binding on all courts within the territory of India."

It therefore follows that if some *ratio* has been laid down by Hon'ble Apex Court, that is binding on all the authorities, no matter when the rules are framed.

10. The observations of Hon'ble Apex Court in Dev Dutt vs. Union of India (*supra*) in paras 47 and 48 of the decision assume significance. These observations are reproduced herein below for convenience:

"47. We are informed that the appellant has already retired from service. However, if his representation for upgradation of the `good' entry is allowed, he may benefit in his pension and get some arrears. Hence we direct that the 'good' entry of 1993- 94 be communicated to the appellant forthwith and he should be permitted to make a representation against the same praying for its upgradation. If the upgradation is allowed, the appellant should be considered forthwith for promotion as Superintending Engineer retrospectively and if he is promoted he will get the benefit of higher pension and the balance of arrears of pay along with 8% per annum interest.

48. We, therefore, direct that the 'good' entry be communicated to the appellant within a period of two months from the date of receipt of the copy of this judgment. On being communicated, the appellant may make the representation, if he so chooses, against the said entry within two months thereafter and the said representation will be decided within two months thereafter. If his entry is upgraded the appellant shall be considered for promotion retrospectively by the Departmental Promotion Committee (DPC) within three months thereafter and if the appellant gets selected for promotion retrospectively, he should be given higher pension with arrears of pay and interest @ 8% per annum till the date of payment."

[Emphasis supplied]

11. The observations of the Hon'ble Apex Court in Sukhdev Singh vs. Union of India (*supra*), are also important and are reproduced herein below for convenience:

"8. In our opinion, the view taken in Dev Dutt that every entry in ACR of a public servant must be communicated to him/her within a reasonable period is legally sound and helps in achieving threefold objectives. First, the communication of every entry in the ACR to a public servant helps him/her to work harder and achieve more that helps him in improving his work and give better results. Second and equally important, on being made aware of the entry in the ACR, the public servant may feel dissatisfied with the same. Communication of the entry enables him/her to make representation for upgradation

of the remarks entered in the ACR. Third, communication of every entry in the ACR brings transparency in recording the remarks relating to a public servant and the system becomes more conforming to the principles of natural justice. We, accordingly, hold that every entry in ACR – poor, fair, average, good or very good – must be communicated to him/her within a reasonable period.

10. Insofar as the present case is concerned, we are informed that the appellant has already been promoted. In view thereof, nothing more is required to be done. Civil Appeal is disposed of with no order as to costs. However, it will be open to the appellant to make a representation to the concerned authorities for retrospective promotion in view of the legal position stated by us. If such a representation is made by the appellant, the same shall be considered by the concerned authorities appropriately in accordance with law."

[Emphasis supplied]"

12. The case laws cited in Dev Dutt (Supra) and Sukhdev Singh (supra), lay down the requirement of communication of entries to the employees so that they can make timely requests for upgradation of the same and if the employee is deprived of such opportunity, such entries though, they may not be adverse as such, but being of lower grade can affect the service prospects of the employee.

13. Rule 6 of the Rules of 2015 reads as below:

"6.The effect of upgradation of Fair/Satisfactory, Good, Very Good Reports-Where after considering the representation against the Fair/Satisfactory, Good, Very Good report the competent authority passes the order to upgrade such entry then, if where at the time of promotion due to such reports the concerned employee has been found ineligible or deprived from any other service benefits, then after upgradation of entries, he shall be reconsidered for promotion and other service benefits and if found eligible the notional promotion and other service benefits shall be provided from the date of the promotion of his juniors.

In respect of change of category of entry the competent authority shall pass speaking orders."

[Emphasis supplied]

The above Rule presupposes that the petitioner shall give representation against the entries and after considering the representation, if the competent authority upgrades such entries, the concerned employee shall be reconsidered for promotion and other service benefits and if found eligible, the notional promotion and other service benefits shall be provided from the date of promotion of his juniors.

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14. The petitioner has sought upgradation of his ACRs for the year

2010-11 and 2011-12. As per the ratio of the judgment of Hon'ble Apex

Court in Dev Dutt vs. Union of India (supra), the Tribunal, therefore,

directs that the entries of these two years shall be communicated to the

petitioner within a period of two months from the date of receipt of

certified copy of this order by the respondents. Subsequently, the

petitioner may make representations against these entries within a

period of two months thereafter and the representations shall be

decided within two months of the receipt of the same by the competent

authority. If after such decision any or both the entries of these two years

are upgraded, the respondents shall hold a review DPC to consider

promotion of the petitioner from the date his juniors were promoted

within a period of three months thereafter.

15. With the above directions, the claim petition is disposed of. No

order as to costs.

(RAJEEV GUPTA)
VICE CHAIRMAN (A)

(JUSTICE U.C.DHYANI)
CHAIRMAN

DATED: SEPTEMBER 19, 2022

DEHRADUN.

KNP