

COURT No.2
ARMED FORCES TRIBUNAL
PRINCIPAL BENCH: NEW DELHI

3.

OA 445/2026

Sep Tariq Ahamd Dar (Retd) Applicant
VERSUS
Union of India and Ors. Respondents

For Applicant : Mr. Nawneet Krishna Mishra, Advocate
For Respondents : Mr. Abhinav Dubey, Advocate for
Mr. Avinash Kumar, Advocate
Maj Abhishek Kumar, OIC, Legal Cell

CORAM

HON'BLE MS. JUSTICE ANU MALHOTRA, MEMBER (J)
HON'BLE REAR ADMIRAL DHIREN VIG, MEMBER (A)

ORDER
09.02.2026

The applicant vide the present OA makes the following prayers:-

*“(a) To quash the freezing of DA/DR @17% for the period 01.01.2020 to 30.06.2021.
(b) To direct respondents to pay DA/DR @31% with appropriate arrears and all other consequential benefits viz. Leave encashment alongwith Gratuity.
(c) To pass any other order or direction in favor of Applicant which may be deemed just and proper under the facts and circumstances of this case in the interest of justice.”*

2. The applicant in the instant case having been enrolled in the Indian Army on 04.12.2024 submits that during the period of Covid-19 he was discharged on 31.12.2021 and pursuant thereto, the respondents have not restored the DR and not paid the due

arrears for the frozen period. The applicant has placed on record a document no. 1/1/2020-E-II(B) dated 23.04.2020 which is stated to be the Office Memorandum issued by Government of India, Ministry of Finance, Department of Expenditure which as scanned is reproduced as under:-

No. 1/1/2020-E-II (B)
Government of India
Ministry of Finance
Department of Expenditure

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ANNEXURE A

North Block, New Delhi
Dated the 23rd April, 2020.

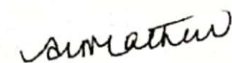
OFFICE MEMORANDUM

Subject: Freezing of Dearness Allowance to Central Government employees and Dearness Relief to Central Government pensioners at current rates till July 2021.

The undersigned is directed to say that in view of the crisis arising out of COVID-19, it has been decided that the additional installment of Dearness Allowance payable to Central Government employees and Dearness Relief to Central Government pensioners, due from 1st January 2020 shall not be paid. The additional installments of Dearness Allowance and Dearness Relief due from 1st July 2020 and 1st January 2021 shall also not be paid. However, Dearness Allowance and Dearness Relief at current rates will continue to be paid.

2. As and when the decision to release the future installment of Dearness Allowance and Dearness Relief due from 1st July 2021 is taken by the Government, the rates of Dearness Allowance and Dearness Relief as effective from 1st January 2020, 1st July 2020 and 1st January 2021 will be restored prospectively and will be subsumed in the cumulative revised rate effective from 1st July 2021. No arrears for the period from 1st January 2020 till 30th June 2021 shall be paid.

3. These orders shall be applicable to all Central Government employees and Central Government pensioners.



(Annie George Mathew)

Additional Secretary to the Government of India

To

- (i) All Ministries/Departments of the Government of India (as per standard distribution list).
- (ii) Ministry of Railways
- (iii) Ministry of Defence

Copy to: C&AG, UPSC, etc. as per standard endorsement list.

3. Though on behalf of the applicant reliance is sought to be placed on a document no. 1/4/2021-E.11(B) dated 25.10.2021, the same relates to the enhancement of the Dearness allowance from the existing rate of 28% to 31% of the Basic Pay with effect from 01.07.2021 and does not at all relate to the freezing of the DA and DR for the period from 01.01.2020 to 30.06.2021 in terms of the document no. 1/1/2020-E-II(B) dated 20.07.2021 referred to herein above. The said document impugned by the applicant relates to the fiscal policy of the Government of India as applicable also to the Ministry of Defence to whom the said document has been issued at Sr. no. 3 in the letter dated 23.04.2020.

4. In view of the verdict of the Hon'ble Supreme Court in *Union of India vs. Indian Navy Civilian Design Officers Association and Another* (2023) 19 SCC 482 and the observations therein in Paras-20 to 22 thereof to the effect:-

“20. The powers of judicial review in the matters involving financial implications are also very limited. The wisdom and advisability of the courts in the matters concerning the finance, are ordinarily not amenable to judicial review unless a gross case of arbitrariness or unfairness is established by the aggrieved party.

21. In that view of the matter, we are of the opinion that the Tribunal and the High Court had committed gross error in interfering with the pay scales recommended by the Fifth Central Pay Commission and accepted by the appellant for the posts of JDOs and

CTOs, and in upgrading the pay scale of bJDOs making it equivalent to the pay scale of CTOS.

22. Consequently, the impugned orders passed by the High Court and the Tribunal are quashed and set aside. The appeal stands allowed accordingly.”

We are of the considered view that the matters involving financial implications, are ordinarily not amenable to judicial review as held by the Hon’ble Supreme Court unless a gross case of arbitrariness or unfairness is established by the aggrieved party. In the instant case, the document impugned by the applicant is applicable across the Board to all Ministries/ Departments of the Government of India, Ministry of Railways, Ministry of Defence and to all Central Government employees and to all Central Government pensioners. Thus, the applicant is not singly differentiated against.

5. In view of the verdict of the Hon’ble Supreme Court in *Union of India vs. Indian Navy Civilian Design Officers Association and Another* (2023) 19 SCC 482 adhered to by this Tribunal vide order dated 15.05.2025 in OA 3725/2025 in *Lt Col Amit Singh Chauhan (Retd) vs. UOI & Ors.* and 04.11.2025 in OA 2834/2025 in *Corporal Pawan Kumar Verma vs. UOI & Ors.*, we hold the present OA to be not maintainable before the Armed Forces Tribunal as it does not fall within the contours of Sections-14, 15 and Section-3(o) of the AFT Act, 2007.

6. In the interest of justice, however, we grant liberty to the applicant to seek such redressal as available in accordance with law.

(JUSTICE ANU MALHOTRA)
MEMBER (J)

(REAR ADMIRAL DHIREN VIG)
MEMBER (A)

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