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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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*Judgment reserved on: 26.02.2026**Judgment pronounced on: 20.03.2026**Judgment uploaded on: 20.03.2026*

+ W.P.(C) 1144/2026 and CM APPL. 5589/2026

ITGOA & ORS.

.....Petitioners

Through: Mr. Nitesh Kumar Singh, Mr.
Mangesh Nayak & Mr.
Devender Singh, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

CORAM:**HON'BLE MR. JUSTICE ANIL KSHETARPAL****HON'BLE MR. JUSTICE AMIT MAHAJAN****J U D G M E N T****ANIL KSHETARPAL, J.:**

1. Through the present Writ Petition the Petitioners assail the order dated 28.08.2025 passed by the Central Administrative Tribunal, Principal Bench, New Delhi in Original Application No. 1705/2022 [hereinafter the 'Impugned Order'], whereby the Petitioners' claim for pay parity between Private Secretaries and Senior Private Secretaries serving in the Income Tax Department under the Central Board of Direct Taxes, Ministry of Finance and their counterparts in the Central Secretariat Stenographers' Service [hereinafter referred to as 'CSSS'] came to be dismissed.



2. The Petitioners' case advanced on behalf of Private Secretaries and Senior Private Secretaries serving in the Income Tax Department is that the cadre represented by them had historically been treated at par with its counterpart in the CSSS and that, despite the asserted similarity in recruitment and duties, it thereafter came to be subjected to differential pay treatment.

3. The learned Tribunal, however, declined relief. It observed that while parity may have existed historically, the divergence in pay scales affirmed by successive Pay Commissions was rooted in the distinction between Secretariat and non-Secretariat establishments. Finding that such classification was based on expert recommendations and lacked any illegality, the Tribunal upheld the Department of Expenditure's order dated 07.01.2022, whereby the representation of the Petitioners seeking pay parity with their counterparts in the CSSS was rejected.

4. The controversy traces its origin to the claim that the stenographic cadre in subordinate offices had, for a considerable period, been placed on a footing of parity with the corresponding cadre in the CSSS. According to the Petitioners, this position came to be altered in the course of successive Pay Commission revisions, beginning with the Fourth Pay Commission, and the divergence became more pronounced upon the grant of higher pay scales to CSS/CSSS with effect from 15.09.2006.

5. A central plank of the Petitioners' case is that recruitment to the relevant stenographic posts is conducted through a common



competitive examination by the Staff Selection Commission. It is their case that candidates selected through this process may thereafter be appointed either in Secretariat establishments or in field offices, and that the subsequent divergence in pay scales amounts to an impermissible post-recruitment classification unsupported by any material functional dissimilarity.

6. Seeking restoration of parity, the Petitioner-association addressed representations to the competent authorities, relying upon the asserted historical equivalence, the common source of recruitment, the overlap in duties, and the observations of the Sixth Central Pay Commission regarding the role of field offices. These representations culminated in the order dated 07.01.2022 issued by the Department of Expenditure, Ministry of Finance, whereby the claim was rejected on the ground that the pay scales applicable to Secretariat/Headquarters establishments of the Government of India were not applicable to offices functioning outside the Secretariat.

7. Aggrieved by the aforesaid rejection, the petitioners approached the learned Tribunal in O.A. No. 1705/2022. The challenge before the learned Tribunal was founded principally on the common source of recruitment through the Staff Selection Commission and the asserted similarity in duties. The petitioners contended that the continuance of differential pay treatment between the stenographic cadre in the Income Tax Department and their counterparts in the CSSS lacked a constitutionally sustainable basis.



8. The learned Tribunal was not persuaded to accept the said contention. It was noticed that the Petitioners' own case was that parity had existed up to the Third Central Pay Commission and that the divergence emerged thereafter, beginning with the Fourth Pay Commission and continuing through the subsequent Pay Commissions. It took note of the Respondents' stand that a distinction between Secretariat and non-Secretariat establishments had been maintained in matters of pay structure and that such distinction stood expressly reflected in the recommendations of the Sixth Central Pay Commission. The Tribunal further observed that while the Commission recognised the importance of field offices and adverted to the desirability of parity between similarly placed personnel in field offices and the Secretariat, it had at the same time made it clear that such parity would remain absolute only up to the grade of Assistant and that, beyond that level, complete parity might neither be possible nor justified, having regard to hierarchy, career progression, functional considerations, and broader service relativities.

9. Proceeding on the above basis, and on the settled principle that matters of pay fixation lie primarily within the domain of expert bodies, the Tribunal found no illegality in the order dated 07.01.2022 of the Department of Expenditure. The Tribunal also placed reliance on the decision of the Supreme Court in ***Union of India and Ors. v. Manoj Kumar & Ors***¹, and accordingly, dismissed the Original Application. Aggrieved thereby, the Petitioners have preferred the present Writ Petition.

¹ [2021] 8 S.C.R. 1161



10. The issue that arises for consideration is whether the learned Tribunal committed any legal infirmity in declining to interfere with the denial of pay parity claimed by Private Secretaries and Senior Private Secretaries serving in the Income Tax Department vis-à-vis their counterparts in the Central Secretariat Stenographers' Service.

11. The controversy falls to be examined in the light of the settled principles governing judicial review in matters of pay fixation, the relevance of the historical parity asserted by the petitioners, and the legal sustainability of the distinction maintained between Secretariat and non-Secretariat establishments, as reflected in the recommendations of the Sixth Central Pay Commission.

SUBMISSIONS ON BEHALF OF THE PETITIONERS:

12. Learned counsel appearing for the Petitioners submits that the Impugned Order proceeds on an erroneous appreciation of both the factual foundation of the claim and the principles governing pay parity. It is contended that the claim advanced by the petitioners is not founded merely on identity of nomenclature, but on the asserted historical parity between the cadre of Private Secretaries and Senior Private Secretaries in the Income Tax Department and the corresponding cadre in the Central Secretariat Stenographers' Service (CSSS).

13. It is further urged that recruitment to the relevant stenographic posts is conducted through a common competitive examination by the Staff Selection Commission, with identical qualifications and skill requirements at the stage of entry, and that candidates so recruited



may thereafter be posted either in Secretariat establishments or in subordinate offices. According to the petitioners, the subsequent divergence in pay scales is thus the result of a post-recruitment classification founded solely on the fortuity of placement, notwithstanding the asserted similarity in recruitment and duties.

14. Learned counsel also submits that the duties performed by the cadre represented by the Petitioners are substantially similar to those discharged by their counterparts in the CSSS and that no material distinction in the functional profile of the two cadres has been shown so as to justify differential pay treatment. In this regard, reliance is placed on the comparative job profile table.

15. It is lastly urged that the observations of the Sixth Central Pay Commission, recognising the importance of field offices and describing them as being at the cutting edge of administration, lend support to the claim for parity rather than to its denial. Reliance is also placed on decisions of the Supreme Court, in ***Union of India v. D.G.O.F. Employees Association***² and ***Union of India v. Rajesh Kumar Gond***³ to contend that a long-standing parity, once recognised, could not have been disturbed without a constitutionally sustainable basis.

ANALYSIS AND FINDINGS:

16. The controversy must now be examined in the light of the settled principles governing claims of pay parity. A claim of parity

² 2023 INSC 995

³ 2014 (13) SCC 588



cannot be adjudged on the simplistic premise that similarity of designation, or even a broad overlap in duties, must necessarily result in identity of pay scale. The doctrine of “equal pay for equal work”, though firmly embedded in service jurisprudence, has never been treated as a rule of mechanical application. The equation of posts for the purposes of pay determination depends upon a constellation of factors, including the source and mode of recruitment, qualifications prescribed, the nature and quality of duties performed, the degree of responsibility attached to the post, avenues of promotion, hierarchical placement, and the larger administrative setting in which the post operates.

17. It follows that the burden lies upon the party asserting parity to demonstrate that the posts sought to be equated are substantially identical in their essential incidents. The Court does not presume comparability merely because the nomenclature of the posts is similar, nor can broad assertions of functional resemblance suffice. Unless the factual foundation discloses equivalence in the material attributes relevant to pay determination, the grant of parity would rest not on adjudication but on mere assumption.

18. There is a further limitation which must govern the exercise. Matters relating to pay fixation and equation of posts lie pre-eminently within the domain of expert bodies and the executive. A writ court does not function as a pay-fixation authority. Judicial review in such matters is confined to examining whether the classification adopted is manifestly arbitrary, founded on no intelligible criterion, or otherwise vitiated by patent illegality. Where



the distinction drawn rests on relevant service considerations and bears a rational nexus to the object sought to be achieved, judicial restraint is not merely a matter of prudence but a doctrinal necessity.

19. The Supreme Court in ***State of Bihar & Ors. v. The Bihar Secondary Teachers Struggle Committee, Munger & Ors***⁴ has reiterated that the doctrine of “equal pay for equal work” is neither abstract nor capable of mechanical application. Its invocation depends upon a demonstrable equivalence in the material and structural attributes of the posts concerned. The equation of posts and determination of pay structures being matters of technical and policy evaluation ordinarily entrusted to expert bodies, a writ court ought not to substitute its own assessment merely on the basis of similarity in designation or duties.

20. The contention of the Petitioners founded on historical parity must, therefore, be approached with circumspection. Historical parity is not an irrelevant circumstance; it may furnish contextual background and may justify scrutiny where the departure appears arbitrary. However, past parity does not operate as an immutable command. Historical parity cannot be invoked to fossilize a pay structure or to preclude a conscious re-evaluation by an expert body on altered service conditions or broader administrative considerations. The true inquiry is not whether divergence has occurred, but whether that divergence is legally arbitrary.

⁴ [2019] 7 S.C.R. 738



21. Examined in the above doctrinal setting, the Petitioners' case rests on three principal circumstances: historical parity, common recruitment, and asserted functional overlap. These circumstances do not, by themselves, furnish a sufficient legal basis for directing parity of pay between two distinct categories of employees, namely, Headquarters/Secretariat employees and non-Secretariat employees.

22. The central difficulty in the Petitioners' case lies in the fact that the distinction between Secretariat establishments and non-Secretariat or field formations is not shown to have been introduced casually, nor devised merely to defeat the present claim. The material noticed by the Tribunal indicates that this distinction formed the subject of express consideration before the Sixth Central Pay Commission. The Pay Commission in its report observed that while field establishments operate at the cutting edge of administration, parity between Secretariat and field offices would remain absolute only up to the grade of Assistant, and that beyond that level, complete parity might neither be possible nor justified, having regard to hierarchy, career progression, and service relativities.

23. The significance of that qualification cannot be understated. The Petitioners cannot be permitted to selectively appropriate the Commission's observations favourable to field offices while disregarding the specific limitation by which those observations were expressly qualified. Expert recommendations must be viewed as an integrated whole; they cannot be dissected so as to retain only those segments that support the claim of the Petitioners.



24. The correctness of this approach, as noticed by the learned Tribunal, finds support in the decision of the Supreme Court in ***Union of India & Ors. v. Manoj Kumar & Ors (Supra)***. The Supreme Court in ***Manoj Kumar*** has held that where the Pay Commission, having adverted to the disparity between Secretariat and non-Secretariat organisations, consciously framed separate recommendations, a judicial direction granting absolute parity would render such recommendations otiose.

25. By seeking continuation of parity beyond the level consciously recognised by the Pay Commission, the Petitioners essentially invite this Court to substitute its own evaluation for that of the expert body. Such an invitation must be declined in the interest of judicial restraint.

26. The attempt of the Petitioners to distinguish ***Manoj Kumar (Supra)*** on the ground that it arose in a different service context does not materially advance their case. While parity claims are necessarily service-specific, the principle emerging from the decision, that courts ought not to efface a distinction consciously preserved by an expert body, applies with equal force in the present case.

27. The Petitioners have also placed emphasis on the circumstance that recruitment to the entry-level posts is conducted through a common competitive exam by the Staff Selection Commission. However, the existence of a common recruiting agency and common examination cannot, in law, be treated as a determinative test for pay parity. The source of recruitment constitutes only one among several factors relevant to the equation of posts. It cannot efface distinctions



arising from cadre deployment, functional setting, avenues of promotion, organisational hierarchy, or the qualitative responsibilities attached to the posts after appointment.

28. The same reasoning applies to the submission founded on historical parity. Service jurisprudence recognises that two cadres may, at one point of time, have stood on a similar footing and yet come to be treated differently as service structures evolve. Such differentiation is not, by itself, constitutionally suspect. The inquiry must always turn on whether the divergence rests on a rational basis. In the present case, the divergence complained of is referable to the distinction expressly noticed and maintained within the framework of the Sixth Pay Commission's recommendations and the service structure recognised therein.

29. Reliance placed by the Petitioners on ***D.G.O.F. Employees Association (Supra)*** does not carry their case further. That decision arose in the context of employees serving in the Headquarters of the Ordnance Factory Board, who were found to have enjoyed historical parity with similarly placed headquarters staff in CSS/CSSS over successive Pay Commissions, and where the High Court was held to have merely corrected a discriminatory denial of the benefit of the Sixth Central Pay Commission to such similarly placed headquarters employees. In the present case, the controversy turns on the distinction between Secretariat and non-Secretariat establishments, a distinction expressly noticed and preserved in the recommendations of the Sixth Central Pay Commission itself.



30. Nor does **Rajesh Kumar Gond** (*Supra*) advance the Petitioners' case. That decision turned on the circumstance that no material had been placed before the Tribunal to demonstrate any meaningful distinction in the functional requirements of the posts under comparison. It was in that backdrop that the Tribunal granted relief, the High Court affirmed the same, and the Supreme Court declined to interfere. The present case stands on a different footing. Here, the distinction between Secretariat and non-Secretariat establishments is not left unsupported, but stands expressly recognised in the recommendations of the Sixth Central Pay Commission and in the service structure reflected therein. **Rajesh Kumar Gond** (*Supra*) cannot, therefore, be read as laying down any general rule mandating parity across Secretariat and non-Secretariat establishments irrespective of the governing service framework.

CONCLUSION:

31. Viewed in its entirety, the Petitioners' case, founded on historical parity, common entry-level recruitment, similarity of designation, and an asserted overlap in functional duties, may furnish a legitimate basis for administrative representation. It falls short, however, of justifying a direction for pay parity in the face of a distinction acknowledged and consciously preserved by the expert body as part of the governing service structure.

32. In view of the discussion aforesaid, the view taken by the learned Tribunal warrants no interference.



33. The present Petition is, accordingly, dismissed. The pending application also stands disposed of.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

MARCH 20, 2026

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