



2026:AHC-LKO:19323-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

SPECIAL APPEAL No. - 518 of 2023

U.P. Jal Nigam (Urban) Thru. Its Managing
Director Lko. And Others

.....Appellant(s)

Versus

Nand Kishore Verma

.....Respondent(s)

Counsel for Appellant(s)	: Krishna Kumar Vishwakarma, Rishabh Kapoor
Counsel for Respondent(s)	: Savita Jain, Srideep Chatterjee As Amicus

Court No. - 1

**HON'BLE RAJAN ROY, J.
HON'BLE AMITABH KUMAR RAI, J.**

1. Heard Shri Rishabh Kapoor, learned Counsel for the appellants, Shri Srideep Chatterjee, learned Amicus curie and Ms. Savita Jain, learned Counsel for the respondent.
2. By means of this appeal, the appellant-U.P. Jal Nigam (Urban) has challenged the judgment and order dated 23.05.2023 passed in Writ A No.3736 of 2023 (Nand Kishore Verma vs. U.P. Jal Nigam (Urban) and Others) by which the writ petition of the respondent-petitioner challenging an order dated 23.01.2023 by which post retiral dues of the respondent-petitioner i.e. gratuity and leave encashment were denied by withholding the same in terms of audit objections has been allowed.
3. We have perused the interim order dated 19.10.2023 passed by this Court, we, however, proceed to decide the appeal on merits.
4. We had appointed Shri Srideep Chatterjee as learned Amicus curie to assist us as to the applicability of Regulation 922, 923 etc., of the Civil Services Regulation. He has placed before us a compilation of judgments one of which is by a Division Bench of this Court dated 01.03.2023 and has been rendered in ***Special Appeal No.63 of 2023 (Managing Director, U.P. Jal Nigam, Lucknow and Others vs. Meena Srivastava and Another)***. A Special Leave Petition by the appellants before us against the

said judgment dated 01.03.2023 has been dismissed by Hon'ble the Supreme Court *in limine* on 03.11.2023.

5. Coming to the facts of the case, we find that the respondent-petitioner retired from service of the appellants on 31.01.2019. The appellants woke up to pass an order withholding the post retiral dues of the respondent-petitioner on 23.01.2023 i.e. almost four years after the retirement of the respondent-petitioner. The learned Single Judge relying upon the judgment of a Coordinate Bench of this Court dated 17.02.2023 passed in ***Writ A No.1519 of 2023 (Govind Lal vs. U.P. Jal Nigam (Rural) and Others)*** allowed the writ petition of the respondent-petitioner, quashed the order dated 23.01.2023 and further directed the appellants herein to pay gratuity and leave encashment alongwith interest @7% per annum from the date of retirement till actual payment/realization. Dues certificate dated 04.01.2023 was also quashed on the same analogy.

6. We have gone through the decision of learned Single Judge in the case of ***Govind Lal (supra)***, we find that in the said judgment the application of Regulation 922 of the Civil Services Regulation was considered and the Division Bench judgment referred hereinabove was relied. A Special Leave Petition against the said judgment dated 17.02.2023 was also dismissed by Hon'ble the Supreme Court on 22.01.2024.

7. We have also gone through the provisions contained in Regulation 922 of the Civil Services Regulation on which reliance has been placed by the appellants. Apart from the fact that in the case of ***Govind Lal (supra)*** the same provision was considered and the argument based thereon was declined against which the Special Leave Petition has been dismissed, we find, on a reading of Regulation 922 and 923 of the Civil Services Regulation that dues such as shortage of stock/material were an exception to the application of the aforesaid provisions as is evident from Regulation 923(5) of the Civil Services Regulation. Moreover, as per Regulation 923(5) such assessment, adjustment or recovery of government dues as are permissible under the said provisions should have been done within one year from the date of retirement of the employee, whereas, in this case, the order has been passed almost four years after the retirement, therefore, the appellants cannot take shelter under Regulation

922 and 923 of the Civil Services Regulation. No proceedings under Regulation 351A of the C.S.R. were initiated by the appellants. The appellants were party in the Division Bench judgment rendered in Special Appeal No.63 of 2023 and challenged the same before Hon'ble the Supreme Court by means of a Special Leave Petition as mentioned hereinabove, which was dismissed.

8. In view of the above discussions/observations, we do not find any error in the judgment impugned before us, accordingly, we **dismiss** the special appeal.

9. We appreciate the efforts and assistance provided by Shri Srideep Chatterjee, learned Amicus curie.

(Amitabh Kumar Rai,J.) (Rajan Roy,J.)

March 17, 2026

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