ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

SUIT NO.1052/2020

Date Order with signature of Judge

24.01.2024

Malik Naeem Iqbal advocate for plaintiff.

Mr. Pervez Ahmed Memon advocate for defendant No.3.

Mr. Altaf Ahmed Sahar, Assistant Attorney General.

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At the outset learned counsel for plaintiff has referred notification dated 13.07.2021 being relevant same is reproduced herewith:-

Government of Pakistan FINANCE DIVISION (Regulations Wing)

Islamabad, the July 13, 2021

OFFICE MEMORANDUM

SUBJECT: REVISION OF BASIC PAY SCALE & GRANT OF ADHOC RELIEF ALLOWANCE 2016 A 2017 10% OF RUNNING BASIC PAY

The undersigned is directed to refer to Ministry of Commerce's O.M. No. 2(13)/2009-AOs dated 20-04-2021 on the above subject and to say that pursuant to the recommendations made by the Finance Orvision's Standing Committee in its meeting held on 28-06-2021, the approval of Finance Division is conveyed to the revision of TCP pay scales 2016 & 2017 and grant of adhoc relief allowances 2016 & 2017 10% of basic pay to Executive and Supervisory staff of TCP w.e.f. 01-07-2016 & 01-07-2017 respectively, detailed as under

TCP Pay Scale-2016

Designation	Equivalence with (BPS)	TCP Pay Scales-2015	TCP Pay Scales-2016	Stages
Deputy Manager	17	23300- 1809-77570	28680- 2225-95410	30
Manager	18	31250- 2334- 101270	38420- 2870- 124520	30
Dy General Manager General Manager	18	37316- 2397- 109226	45880- 2950- 134380	30
General Manager	19	43383- 2461-	53340- 3030-	30

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General	117012	1//2//0	
deficial	111413	144240	
Manager			
Manager			

TCP Pay Scale-2017

Designation	Equivalence with (BPS)	TCP Pay Scales-2016	TCP Pay Scales-2017	Stages
Deputy Manager	17	28660- 2225-95410	34210- 2660- 114010	30
Manager	18	38420- 2870- 124520	46190- 3420- 148790	30
Dy General Manager General Manager	18	45880- 2950- 134380	55070- 3510- 160370	30
General Manager General Manager	19	53340- 3030- 144240	63950- 3600- 171950	30

- 2. Adhoc Relief Allowance-2010, 2013, 2014 & 2015 will cease to exist in accordance of provisions of OM Nos. F.1(2)Imp/2016-333 dated 01-07-2016 and F.1(3)Imp/2017-500 dated 03-07-2017 ARA-2016 shall stand frozen at the level of its admissibility as on 30-06-2017
- 3. Adhoc Relief Allowance-2016 & 2017 (w.e.f. 01.07.2016 & 01.07.2017 respectively):
 - (a) Will be subject to income tax.
 - (b) Will be admissible during leave and entire period of LPR except during extra ordinary leave
 - (c) Will not be treated as part of emoluments for the purpose of calculation of Pension/Gratuity and recovery of house rent.
 - (d) will not be admissible to the employees during the tenure of their posting/deputation abroad.
 - (e) Will be admissible to the employees on their repatriation from posting/deputation abroad at the rate and amount which would have been admissible to them had they not been posted aboard.
 - (h) Will be admissible during the period of suspension.
 - (i) The term 'basic pay' will also include the amount of Personal Pay granted on account of annual Increment beyond the maximum of the existing pay scales.
- 4. The financial impact of grant of above mentioned financial benefits shall be accommodated from within the budgetary allocation of TCP and no additional funds would be demanded from Finance Division or this account nor shall it be accommodated in future.

- 2. Learned counsel for plaintiffs contends that despite that notification which is applicable with effect from 01.07.2016 and 01.07.2017 respectively defendant No.3 is reluctant to pay adhoc relief allowance to all employees who were working at that time and subsequently retired. Learned counsel for defendant has referred Clause (e) of Article 115 of the Articles of Associations of defendant No.3-Trading Corporation of Pakistan Private Limited, which is with regard to power of the board, being relevant same is reproduced herewith:-
 - 115. Without prejudice to the general powers conferred by the last preceding Article and to any other powers or authorities conferred by these presents on the Directors it is hereby expressly declared that the Directors shall have the following powers, that is to say:-
 - (a)

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- (e) to appoint and, at their discretion, remove or suspend such agents, managers, secretaries, officers, legal advisers, clerks and servants for permanent, temporary or special services as they may from time to time think fit and to determine their powers and duties and fix their salaries or emolument and to require security in such instances and to such amount as they think fit, and to send any such persons to foreign countries for technical education or otherwise for the purpose of the Corporation's business and pay all expenses thereof on such terms as the Directors may think fit.
- 3. Perusal of above reflects that this is not governing the issue of adhoc relief allowance; that relates to board of directors, suspension of officers etc, determination of powers and duties as well as salaries, whereas referred notification is specific with regard to adhoc relief allowance and revision of TCP pay scales therefore I am of the considered view that that notification will be applicable with effect from dates 01.07.2016 and 01.07.2017 respectively. All

employees falling in that category either who were working at that time or thereafter retired are entitled to such relief. Hence defendant shall pay adhoc relief allowance within one month hereof without any further delay. Needless to mention that if there is any already paid amount on this account, that will be excluded by defendant No.3.

To come up on a date fixed by office.

JUDGE

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