

GAHC030001302025



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/23/2025

Sh. Tinkhandala and 6 Ors.
S/o Tinkhawhaua(L)
R/o Ramhlun, North, Aizawl.2: Sh. Lalzidinga Sailo

3: Sh. Sangkamlova

4: Sh. H. Lalropuia

5: Smt. Ramthanzauvi

6: Sh. K. Lalremruata

7: Smt. Vanlalhruai

VERSUS

Mizoram Khadi and Village Industries Board r/b its Chairman and 2 Ors.
New Capital Complex, Khatla, Aizawl. 2:Chief Executive Officer
Mizoram Industries and Village Industries Board

3:The Commissioner and Secretary
Commerce and Industries Dept.
Govt. of Mizora

Advocate for the Petitioner : Mr A.R. Malhotra

Advocate for the Respondent : Addl. AG/GA, Mizoram for R 3

Linked Case : WP(C)/22/2025

Smt. Selthangi and 9 Ors.
W/o Lalbiakthanga(L)
R/o Chaltlang
Aizawl.

2: Smt. Zaihmingthangi
W/o F. Biakluanga (L)
R/o Ramhlun North
Aizawl.

3: Smt. Lalmuanpuii
W/o Lalnunenga (L)
R/o Zemabawk
Aizawl.

4: Smt. Vanlalmuani
W/o Vanlalthara (L)
R/o Zemabawk
Aizawl.

5: Sh. Lalremruata
H/o Lalchhuanthangi (L)
R/o Kulikawn
Aizawl.

6: Smt. Lalbiakngheti
W/o Lalmangaiha (L)
R/o Thakthing Tlang
Aizawl.

7: Smt. Lalhmingliani
W/o Lalnunmawia (L)
R/o Kulikawn
Aizawl.

8: Smt. Lalnuntluangi
W/o Chawnglianthanga (L)
R/o Armed Veng
Aizawl.

9: Zoherliani
W/o Lalengmawia (L)

R/o Chhing Veng
Aizawl.

10: Smt. K. Lalrinsangi
D/o Lalchhandama (L)
R/b her Guardian Sh. K. Lalremruata
R/o Chhing Veng
Aizawl.
VERSUS

Mizoram Khadi and Village Industries Board r/b its Chairman and 2 Ors.
New Capital Complex
Khatla
Aizawl.

2: Chief Executive Officer
Mizoram Khadi and Village Industries Board
New Capital Complex
Khatla
Aizawl.

3: The Commissioner and Secretary
Commerce and Industries Dept.
Govt. of Mizoram
Aizawl.

Advocate for the Petitioner : Mr A.R. Malhotra
Advocate for the Respondent : Mr. Lalruatpuia Sailo for R 1&2

**BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA
ORDER**

14.10.2026

Heard Mr. A.R. Malhotra, learned counsel for the petitioners. Also heard Ms. Lalnunhlui, learned Government Advocate for respondent No. 3 and Mr. Lalruatpuia Sailo, learned counsel for the respondent Nos. 1 & 2 in both the writ petitions.

2. The petitioners have prayed for a direction to be issued to the respondents, to enable them to continue enjoying their monthly pension, in accordance with the provisions of the Mizoram Khadi & Village Industries Board Employees (Pension) Regulation, 2002 (*hereinafter referred to as the '2002 Regulations'*), with interest for delayed payment.

3. The petitioners' counsel submits that subsequent to the Judgment & Order dated 06.10.2023 passed by the Division Bench of this Court in WP(C) Nos. 10 & 11/2022, wherein a direction had been issued that the petitioners had the vested and accrued right to receive pension and pensionary benefits in terms of the mandate of 2002 Regulations and that the offending amendments, namely Regulation 4 (2)(4)(iii) and (iv) of the Mizoram Khadi & Village Industries Board Employees (Pension)(Amendment) Regulation, 2019 and amending Regulation 4(2)(5)(i) of the Amended Regulation, 2019 could not be made applicable retrospectively to the petitioners, in view of the 2002 Regulation, the petitioners will have to be paid their arrear pension.

4. Ms. Lalnunhlui, learned Government Advocate for the respondent No. 3 submits that pursuant to the Division Bench Judgment of this Court in WP(C) Nos. 10 & 11/2022, the Under Secretary to the Government of Mizoram, Finance Department (Budget) had issued letter No. G/940/2026-Budget-FD dated 07.09.2026 to the Senior Accounts Officer, Office of the Principal Accountant General, New Capital Complex, MINECO, Aizawl, wherein a proposal had been submitted for opening of a new Head of Account for payment of pension to the petitioners, which is as follows:-

“Major Head	: 2071-Pension & Other Retirement Benefits
Sub Major Head	: 01-Civil
Minor Head	: 110-Pension of Employees of Local Bodies
Sub Head	: (02)-Pensions of State Autonomous Bodies

*Detailed Head : **01-Pension to Employees of MBSE/State***
Object Head : (04)-Pensionary Charges

*Detailed Head : **02-Pension to Employees of MKVIB/State***
Object Head : (04)-Pensionary Charges”

5. Ms. Lalnunhlui, learned Government Advocate submits that as per information received from the office of the Accountant General, Aizawl, the opening of a separate budget head, as shown above has been approved by the office of the Accountant General. Later, she submits letter No. 5-Appn/New Head (1-19)/2025-26/166 dated 07.10.2026 issued by the Sr. Accounts Officer, Office of the Accountant General, Mizoram, which is to the effect that he has approved the proposal made for opening new Heads of Account for payment of pension.

6. The contents of the letter No. 5-Appn/New Head (1-19)/2025-26/166 dated 07.10.2026 issued by the Sr. Accounts Officer, Office of the Accountant General, Mizoram states as follows:-

*“With reference to your letter No. G-20/304/2026-BUDGET-FD dated 01/10/2026 on the subject cited above, I am to inform you that the revised proposal for opening of new heads of account for payment of pension under Revenue **Head 2071 - Pension and other Retirement Benefits** are examined and found appropriate. The Competent Authority has approved the proposal as detailed below:*

Demand 9-Finance

1. Major Head : 2071-Pension & Other Retirement Benefits

Sub Major Head : 01-Civil

Minor Head : 110-Pension of Employees of Local Bodies

Sub Head : (02)-Pensions of State Autonomous Bodies/State

Detailed Head : 01-Pension to Employees of MBSE/State

Object Head : (31)-Grants-in-aid General

2. Major Head : 2071-Pension & Other Retirement Benefits

Sub Major Head : 01 - Civil

Minor Head : 110-Pension of Employees of Local Bodies

Sub Head : (02)- Pensions of State Autonomous Bodies/State

Detailed Head : 02-Pension to Employees of MKVIB/State

Object Head : (31)-Grants-in-aid General

Further it may also be noted that as per the present VLC system of reporting, all reports will show up to the Sub-Head level only."

7. The letter No. G/940/2026-Budget-FD dated 07.09.2026 issued by the Under Secretary to the Government of Mizoram, Finance Department (Budget) and the letter No. 5-Appn/New Head (1-19)/2025-26/166 dated 07.10.2026 issued by the Sr. Accounts Officer, Office of the Accountant General, Mizoram, are made a part of the record and marked as Annexure-'X' and 'Y' respectively.

8 In view of the above letters dated 07.09.2026 (Annexure-X) and 07.10.2026 (Annexure-Y), this Court is of the view that the present two writ petitions can be closed. However, in view of the petitioners not having approached the State respondents, prior to filing the present two writ petitions, with regard to their prayer for grant of arrear pensions in terms of the 2002 Regulations, this Court is of the view that the petitioners should first approach the State respondents with their prayer.

9. Accordingly, the present writ petitions are closed, in view of Annexure-X & Y, with liberty being given to the petitioners to file a representation to the respondent authorities, with their prayer for grant of arrear pension as per the 2002 Regulations.

10. If a representation is filed by the petitioners, the same should be disposed

of by the State respondents, within a reasonable period and preferably within a period of 2 (two) months from the date of receipt of the said representation along with the certified copy of this order.

11. Writ Petitions are accordingly disposed of.

JUDGE

Comparing Assistant