

A decorative border consisting of a repeating pattern of small, stylized floral icons (resembling four-petaled flowers) arranged in a rectangular frame around the central text.

**Revision of Pay Rules
1988**

**GOVERNMENT OF MEGHALAYA
FINANCE (PAY REVISION) DEPARTMENT**

....

SHILLONG
30th November, 1988.

NOTIFICATION

No. F(PR)-35/88/28 :- In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India the Governor of Meghalaya hereby makes the following rules, namely :-

1. **Short title and commencement** :- (1) These rules may be called the Meghalaya Services (Revision of Pay) Rules, 1988.
(2) They shall be deemed to have come into force on 1st day of January, 1987.

2. **Application** :- (1) Save as otherwise provided by or under these rules, these rules shall apply to persons appointed to civil services and posts in connection with the affairs of the State of Meghalaya.
(2) These rules shall not apply to :-
 - (a) persons not in whole-time employment;
 - (b) persons paid out of contingencies.
 - (c) persons paid otherwise than on a monthly basis including those paid only on a piece-rate basis;
 - (d) persons employed on contract except where the contract provides otherwise;
 - (e) persons re-employed in Government service after retirement;and
(f) any other class or category of persons whom the Governor may, by order, specially exclude from the operation of all or any of the provisions contained in these rules.

Note :- These rules apply to members of the work-charged establishment holding posts carrying scales of pay identical to those admissible to members of corresponding categories of the regular establishment or where there is specific provision in these rules for such staff.

3. **Definitions** :- In these rules, unless the context otherwise requires.
 - (1) "basic pay" means pay as defined in Rule 7(17) (i) of the Meghalaya Fundamental Rules and Subsidiary Rules, 1984;
 - (2) "existing scale" in relation to a Government servant means the present scale of pay applicable to the post held by the Government servant (or, as the case may be, personal pay scale applicable to him) as on the 1st January, 1987 whether in a substantive or officiating capacity.

Explanation :- In the case of a Government servant who was on the 1st day of January, 1987 on deputation out of India or on leave or on foreign service, and who would have on that date officiated in one or more lower posts but for his officiating in a higher post, "existing scale" includes the scale of pay applicable to the post which he would have held but for his being on deputation out of India or on leave or on foreign service or, as the case may be, but for his officiating in a higher post;

- (3) “present scale” in relation to any post specified in column 2 of the First Schedule means the scale of pay specified against that post in column 3 thereof;
- (4) “Existing emoluments” means the present emoluments of a Government servant in relation to the existing scale of pay on the date on which he becomes entitled, under these rules, to draw pay in the revised scale and includes :-
- (i) basic pay;
 - (ii) dearness allowance appropriate to the basic pay admissible at the index average 661 (1960=100), vide Appendix 1;
 - (iii) special pay, if any, merged in the revised scale of pay;
 - (iv) personal pay, if any, granted for loss of substantive pay, but does not include any other allowance, special pay which is not merged in the revised scale of pay or other emoluments which may count as pay under the Meghalaya Fundamental Rules.
- (5) “revised scale” in relation to any post specified in column 1 of the First Schedule means the scale of pay specified against that post in column 3 thereof unless a different revised scale is notified separately for that post;
- (6) “schedule” means a schedule annexed to these rules;
- (7) “State Government” means the Government of Meghalaya.

Note (i) - Words and expressions not defined in these rules shall have the same meaning as in the Meghalaya Fundamental Rules and Subsidiary Rules, 1984.

(ii) - Where a female Government servant is concerned the words “he”, “his” and “him” used in these rules shall be taken to mean “she”, “her” and “her”, respectively.

4. Scale of pay of posts - (1) Except as otherwise provided in sub-rule (2) below, the scale of pay applicable to any post, as from the date of commencement of these rules, shall be the “revised scale” specified in column 4 of the First Schedule against the “existing scale” applicable thereto, as specified in column 2 thereof.

(2) The State Government may, by order to be notified in the Official Gazette, sanction to any post a “revised scale” other than that specified in the corresponding entry in column 4 of the First Schedule, with effect from 1st January, 1987 or such subsequent date, as may be considered appropriate.

(5) Drawal of pay in the revised scale - Save as otherwise provided in these rules a Government servant shall draw pay in the revised scale applicable to the post which he has been holding on the 1st day of January, 1987 or to which he is appointed on or after the 1st January, 1987.

Provided that a Government servant may elect to continue to draw pay in the existing scale until the date on which he earns his next or any subsequent increment in the existing scale or until he vacates his post or ceases to draw pay in that scale.

Note 1 :- The option to retain the existing scale of pay under this rule shall be admissible only in respect of one existing scale.

Note 2 :- The aforesaid option shall not be admissible to any person appointed to a post on or after the 1st day of January, 1987, whether for the first time in Government service, or by transfer or promotion from another post and he shall be allowed pay only in the revised scale.

Note 3 :- Reappointed after a break in service to a post/service on or after the 1st day of January, 1987 shall, in all cases, be treated as first appointment for the purpose of these rules;

Note 4 :- Where a Government servant exercises the option under the proviso to this rule to retain the existing scale in respect of a post held by him in an officiating capacity on a regular basis for the purpose of regulation of pay in that scale under Fundamental Rule 23 or Fundamental Rule 34, or any other rule or order applicable to that post, his substantive pay shall be the substantive pay which he would have drawn had he retained the existing scale in respect of the permanent post on which he holds a lien or would have hold a lien had his lien not been suspended or the pay of the officiating post which has acquired the character of substantive pay in accordance with any order for the time being in force, whichever is higher.

Note 5 :- Unless provision has been made to the contrary in the Schedule, the revised scales of pay are applicable to the members of the work-charged establishment of the corresponding categories mentioned in Note below Rule 2.

6. Dearness Allowance and other Allowances in the event of retaining the existing scale of pay :- A Government servant exercising option to retain the existing scale of pay under Rule 5 shall continue to draw, until the expiry of the period for which the option remains operative or until he vacates the post held by him or ceases to draw pay in the existing scale of pay, whichever is earlier, pay in the existing scale, special pay/personal pay, if any, dearness allowance appropriate to the pay of the existing scale and at the rates in force on the 31st December, 1986. He will also continue to draw the Hill Allowance, House Rent Allowance, Medical Allowance and the Winter Allowance at the existing rates or any enhanced rate (s) if at the time of option to retain the existing scale of pay, any or all of these allowances are admissible to him.

7. Exercise of option :- (1) The option under proviso to Rule 5 shall be exercised in writing in the form appended to the Second Schedule and submitted to the authority mentioned in sub-rule (2) of this rule within sixty days from the date of publication of these rules or where an existing scale has been revised by an order made subsequent to that date, within sixty days of the date of that order :- Provided that - (i) in the case of a Government servant who is, on the date of such publication or date of such order as the case may be, out of India on leave or deputation or foreign service, the said option shall be exercised in writing and submitted to the appropriate authority within sixty days of the date of his taking charge of his post in India, and

(ii) Where a Government servant is under suspension on the first day of January, 1987, the option may be exercised within sixty days of the date of his return to his duty if that date is later than the date prescribed in this sub-rule.

(2) The option shall be intimated by the Government servant :-

(a) If he is a gazetted Government servant, to the Accountant General (A&E), Meghalaya, Shillong, and

(b) If he is a non-gazetted Government servant or a gazetted Government servant whose pay and allowances are drawn by the head of the Office in Establishment pay bill forms, to the head of his office.

Note 1 :- It should be noted that more exercise of an option within the specified time limit mentioned in sub-rule (1) is not sufficient. It will be his responsibility to

ensure that the option paper reaches the prescribed authority within the time limit and obtain an acknowledgement to that effect.

Note 2 :- Persons whose services were terminated on or after the 1st January, 1987 and who could not exercise the option within the prescribed period, on account of discharge on the expiry of the sanctioned posts, resignation, dismissal or discharged on disciplinary grounds or retirement or superannuation should exercise option in writing in the prescribed form and submit them to the authority mentioned in sub-rule (2) of this rule within sixty days from the date of publication of these orders.

Note 3 :- Persons who have died on or after the 1st day of January, 1987 and could not exercise the option within the prescribed time-limit should be deemed to have opted for the revised scales on and from the 1st day of January, 1987 or such later date as is most beneficial to their dependents, if the revised scales of pay are more favourable and in such cases, necessary action for payment of arrears, if any, should be taken by the Head of Office/Accountant General (A&E).

(3) The option once exercise shall be final.

(4) If the intimation regarding option is not received within the time-limit mentioned in sub-rule (1) the Government servant shall be deemed to have elected to be governed by the revised scales of pay with effect from the 1st day of January, 1987 under these rules.

(5) The Governor of Meghalaya may, by order, extend in any case or class of cases, the period of sixty days prescribed in sub-rule (1).

8. Fixation of Initial Pay in the Revised Scales on the 1st day of January, 1987 - (1) The initial pay of a Government servant who elects or is deemed to have elected under sub-rule (4) of Rule 7 to be governed by the revised scale on and from the 1st day of January, 1987, unless in any case the Governor of Meghalaya by special orders otherwise directs, be fixed separately in respect of his substantive pay in the permanent post on which he holds a lien or would have held a lien if it had not been suspended, and in respect of his pay in the officiating post held by him, in the following manner, namely:-

in the case of all employees;

- (i) an amount representing 15 per cent of the basic pay in the existing scale shall be added to the “existing emoluments” of employee;
- (ii) after the existing emoluments have been so increased, the pay shall thereafter be fixed in the revised scale at the stage next above the amount thus computed :

Provided that :-

- (a) if the minimum of the revised scale is more than the amount so arrived, the pay shall be fixed at the minimum of the revised scale;
- (b) if the amount so arrived at is more than the maximum of the revised scale, the pay shall be fixed at the maximum of that scale.

Explanation 1 :- For the purpose of this sub-rule “existing emoluments” shall include the national component of interim relief at 10 per cent of the basic pay subject to the minimum of Rs.50.00 in addition to the existing emoluments as defined under Rule 3(4) of these rules.

Explanation 2 :- In the case of employees who are in receipt of special pay in addition to pay in the existing scale and where the existing scale with special pay has been replaced by a scale of pay without any special pay, the pay shall be fixed in the revised scale in accordance with the provisions of sub-rule (1) above except that in such cases “existing emoluments” shall include existing amount of special pay.

Explanation 3 :- In the case of employees who are in receipt of special pay in addition to pay in the existing scales and in whose case special pay continues with the revised scale of pay either at the same rate or at a different rate, the pay in the revised scale shall be fixed in accordance with the provisions of sub-rule (1) above after excluding the existing special pay and the amount admissible, if any, thereon with reference to dearness allowance. In such case, special pay at the new rate shall be drawn in addition to the pay so fixed in the revised scale.

Note 1 :- Where a Government servant is holding a permanent post, and is officiating in a higher post on a regular basis and the scales of pay applicable to those two posts are merged in one scale, the pay shall be fixed under this sub-rule with reference to the officiating post only, and the pay so fixed shall be treated as substantive post.

The provisions of this Note shall apply, *mutatis mutandis*, to Government servants holding in an officiating capacity posts on different existing scales which have been replaced by a single revised scale.

Note 2 :- Where the existing emoluments as calculated in accordance with sub-rule (1) above read with the explanations thereunder, exceed the revised emoluments of a Government servant, the difference shall be allowed as personal pay to be merged in future increments in pay.

Note 3 :- After the fixation of pay under sub-rule (1), weightage for past service shall be allowed to a Government servant by way of advance increments (s) based on the number of completed years of service in that particular scale at the rates shown below :-

Number of completed years of service in existing/present time scale of pay	Number of advance increment(s) admissible on account of weightage for past service
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(1) Government servants on the revised pay scales the maximum of which is Rs.4,150.00 per month and above :

For 4 (four) completed years and above :-	1 (one)
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(2) Government servants on the revised pay scales the maximum of which is below Rs.4,150.00 per month but Rs.3,070.00 and above :

(a) For 3 (three) completed years of service and above but less than 6 (six) completed years of service.	1 (one)
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(b) For 6 (six) completed years of service and above.	2 (two)
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(3) Government servants on the revised pay scales, the maximum of which is below Rs.3,070.00 per month :

(a) For 3 (three) completed years of service and above but less than 6 (six) completed years of service.	1 (one)
(b) For 6 (six) completed years of service and above but less than 8 (eight) completed years of service.	2 (two)
(c) For 8 (eight) completed years of service and above.	3 (three).

Explanation :- (i) For the purpose of Note 3 above, service rendered by a Government servant on a fixed pay which has been replaced by the pre-revised scale or which has been replaced by the revised scale shall be counted in computing “completed years of service”.

(ii) In the case of a Government servant on probation, the whole period of service rendered by him in the cadre/post during probation inclusive of the extra period spent, if any, as a result of delay in his confirmation, should be taken into account in determining his “completed years of service”.

(iii) In the case of a Government servant who was granted advance increments in the pre-revised scale of pay attached to his post in consideration of his higher qualification or previous service rendered elsewhere, the number of advance increments so granted in the pre-revised scale should be taken into account in computing the number of “completed years of service” in the pre-revised scale, provided that advance increments were not to be worked off. Where, however, the advance increments were to be worked off, the number of completed year of actual service or the number of completed years corresponding to the number of advance increment(s) granted, whichever is greater should be regarded as the “completed year of service”.

(iv) Services, vitiated by resignation or disciplinary action entailing removal or dismissal from service should not be taken into account in computing the “completed years of service”.

(v) The advance increment(s) granted under Note 3 above are not to be worked off and shall be given only at the time of initial fixation of pay in the revised scale and not thereafter.

(vi) The benefits of advance increments as admissible in terms of Note 3 of Rule 8 (1) together with the advance/additional increments (s) as provided under the proviso to Rule 9 should be limited to the maximum number of three only.

NOTE 4 - Where in the fixation of pay under sub-rule (1) the pay of a Government servant, who, in the existing scale was drawing immediately before the 1st day of January, 1987 more than another Government servant junior to him in the same cadre, gets fixed in the revised scale at a stage lower than that of such junior, his pay shall be stepped up to the same stage in the revised scale as that of the junior.

NOTE 5 - In cases, where a senior Government servant promoted to a higher post before the 1st day of January’ 1987 draws less pay in the revised scale than his junior who is promoted to the higher post on or after the 1st day of January, 1987 the pay of the senior Government servant should be stepped up to an amount equal to the pay as fixed for his junior in that higher post. The stepping up should be done with effect from the date of promotion of the junior Government servant subject to the fulfillment of the conditions setforth herein, namely :-

- (a) both the junior and the senior Government servant should belong to the same cadre and the post in which they have been promoted should be identical in the same cadre;
- (b) the pre-revised and revised scale of pay of the lower and higher posts respectively in which they are entitled to draw pay should be identical; and,
- (c) the anomaly should be directly a result of the application of the provisions of Fundamental Rule 23(1) or any other rule or order regulating pay fixation on such promotion in the revised scale, if even in the lower post, the junior officer was drawing more pay in the pre-revised scale than the senior by virtue of any advance increment granted to him or where the junior Government servant may have his initial pay fixed at a higher stage than his senior on the strength of his officiating pay in the pre-revised scale, the provisions of this Note need not be invoked to step up the pay of the senior Government servant.

The order relating to re-fixation of the pay of the senior officer in accordance with the above provisions should be issued under Fundamental Rule 29 and the senior officer will be entitled to the next increment on completion of his required qualifying service with effect from the date of re-fixation of pay.

NOTE 6 - In the case of a Government servant who is on leave on the date of his being entitled to draw pay in the revised scale, his present emolument should be taken to be the emoluments which would have been admissible to him on that date but for his proceeding on leave. In calculating the present emoluments in such a case, any increment (s) that may be due to the Government servant during the period from which he is entitled to draw pay in the revised scale, should also be taken into account. In case the Government servant proceeded on leave from an officiating post, the above would be subject to a certificate as required under Fundamental Rules.

NOTE 7 - In the case of a Government servant who is on joining time on the date of his being entitled to draw pay in the revised scale, either from duty to duty or on expiry of leave, his present emoluments should be determined in the manner indicated in Note 6 above.

NOTE 8 - In the case of a Government servant who is under suspension on the date of his being entitled to draw pay in the revised scale, his pay shall be regulated in that scale on termination of his suspension and in the manner indicated herein :-

- (i) If he is fully or honourably acquitted, his pay in the revised scale on the date of his being entitled to draw pay in that scale shall be fixed on the basis of the emoluments which he would have been entitled to on that date but for his being under suspension; and
- (ii) If he is acquitted otherwise than fully or honourably and if the period of suspension is converted into leave, his existing emoluments for the purpose of pay in the revised scale on the date of his being entitled to draw pay in that scale shall be regulated in accordance with the principles set forth in Note 6 above. If, however the period of suspension is regularized otherwise than as being on leave and the re-instatement is to the same post, the emoluments that he was entitled to on the date of his being placed under suspension shall be taken as his existing emoluments on the date on which he is eligible to draw pay in the revised scale. In a case where the period of suspension is not converted into duty or leave but is allowed to

count towards increment, his existing emoluments should be taken to be the emoluments which would have been admissible to him on the date of coming over the revised scale but for his being placed under suspension. In calculating the existing emoluments in such a case, any increment (s) that may be due to a Government servant during the period from the date of his being placed under suspension to the date from which is supposed to come over to the revised scale should also be taken into account. In case the reinstatement is to a post other than the one from which he was placed under suspension, his pay in the revised scale applicable to the other post should, unless the Governor of Meghalaya directs otherwise, be regulated under the Meghalaya F.Rs and S.Rs.

NOTE 9 (i) - The pay of a Government servant who was temporarily reduced to a lower stage in his existing scale prior to the date of his becoming entitled to draw pay in the revised scale on account of misconduct or inefficiency, and in whose case the reduction was operative on the date of his becoming entitled to draw pay in the revised scale, should be fixed in the revised scale in the usual manner on the basis of his reduced pay in such existing scale. If the competent authority has declared that the reduction should not operate to postpone his future increment(s), the Government servant should be allowed, from the date from which he would have been restored to the unreduced pay in the existing scale, the pay that he would have drawn in the revised scale but for the reduction. If, however, the reduction to the lower stage was permanent, the fixation of pay in the revised scale on the basis of the Government servants reduced pay in the existing scale with effect from the date of his becoming entitled to draw pay in the revised scale will be final;

(ii) The above procedure shall also apply *mutatis mutandis* in the case of a Government servant who was temporarily reduced to a lower post or grade or was held up at an efficiency bar or at any stage of the existing scale of pay, and where such reduction or bar to increment (s) was operative on the date of his becoming entitled to draw pay in the revised scale.

8. (2) Where it becomes necessary to fix the initial pay of a Government servant separately in respect of a permanent post as well as an officiating/temporary post as referred to in sub-rule (1), the fixation should first be made in the revised scale applicable to the officiating/temporary post.

8. (3) In case where an increment in the existing scale of pay is due to a Government servant on the date he becomes entitled to draw pay in the revised scale, his basic pay is to be calculated taking into account the increment due on that date.

8. (4) Subject to the provisions of Rule 5, if the pay of a Government servant as fixed under sub-rule (1) above is lower than the pay fixed in the substantive post, the former shall be fixed at the stage next above the substantive pay.

8. (5) The fixation of initial pay in the revised scale shall be made in the form appended to the Third Schedule.

9. Date of next increment in the revised scale - The next increment of a Government servant where pay has been fixed in the revised scale in accordance with Rule 8 shall be granted on the date he would have drawn his increment had he continued in the existing scale;

Provided that in cases where the pay of a Government servant is stepped up in terms of *Note 3* or *Note 4* or *Note 5* to sub-rule (1) of Rule 8, the next increment shall be granted on the completion of the qualifying service of twelve months from the date of stepping up of the pay in the revised scale;

Provided further that in cases other than those covered by the preceding proviso, the next increment of a Government servant whose pay is fixed on the 1st day of January, 1987 at the same stage as the one fixed for another Government servant junior to him in the same cadre and drawing pay at a lower stage than his in the existing scale, shall be granted on the same date as admissible to his junior, if the date of increment of the junior Government servant happens to be earlier;

Provided also that in the case of a Government servant who had been drawing the maximum of the existing scale for more than one year as on the 1st day of January, 1987 the next increment in the revised scale shall be allowed on the 1st day of January, 1987;

Provided also that in the case of Government servants who were in receipt of an *ad hoc* increment on their stagnating for more than three years at the maximum of the existing scale of pay as on the 1st day of January, 1987, one more increment in the revised scale shall be allowed to them on the 1st day of January, 1987, in addition to the increment already allowed under the preceding proviso.

Note 1 - Wherever the pay has been fixed in terms of the above provisos, the efficiency bar will become operative only with reference to such bars in the revised scale, irrespective of whether a Government servant has crossed or not or had been held up at the efficiency bar in the existing scale.

Note 2 - The benefit of additional increment under the fourth proviso will also be notionally admissible to a Government servant in the scale in which he would have got an *ad hoc* increment on his stagnating for more than three years at the maximum of the existing scale of pay as on 1st day of January, 1987, but for his holding a higher officiating post, subject to the maximum of the revised scale, irrespective of whether he was actually in receipt of the *ad hoc* increment or not.

Note 3 - Where by the grant of two additional increments in terms of the third and fourth provisos in the revised scale applicable to the substantive post, the substantive pay of a Government servant exceeds his officiating pay at any time, the Government servant may be allowed, in addition to officiating pay, the difference between the officiating pay and substantive pay as personal pay to be absorbed in future increments for the periods during which the substantive pay exceeds the officiating pay.

Note 4 - In cases where two existing scales, one being promotional scale for the other, are merged and the junior Government servant, now drawing his pay in the lower scale, is receiving personal pay for stagnating in that scale, happens to draw more pay in the revised scale due to grant of additional increment under *Notes 2* and *3* above than the pay of the senior Government servant in the existing scale, the pay of the senior Government servant in the revised scale shall be stepped up to that of his junior from the same date and he shall draw his next increment after completing the qualifying period from the date of such stepping up of pay.

Note 5 - The benefit of advancing the date of increment will not be admissible to a senior Government servant in respect of any period for which his increment in the revised scale is postponed due to cases unconnected with these rules, namely -

- (a) withholding of increments as a result of disciplinary action or failure to pass the departmental examination or prescribed training.
- (b) overstay of leave; and
- (c) grant of extra-ordinary leave not specifically allowed to count for increments or in the case of a government employee who is officiating

in the post and where a certificate as prescribed under Fundamental Rule 28 is wanting.

10. Fixation of pay in the revised scale subsequent to the 1st day of January, 1987 - Where a Government servant continues to draw his pay in the existing scale and is brought over to the revised scale from a date later than the 1st day of January, 1987, his pay from the later date in the revised scale shall be fixed under the Fundamental Rules and for this purpose his pay in the existing scale shall be deemed to be the existing emoluments as calculated in accordance with the provisions of sub-rule (1) of rule 8 and Explanations 1, 2 and 3 read with Rule 3 (4), as the case may be, except that the basic pay to be taken into account for calculation of those emoluments will be the basic pay on the later date aforesaid and where the Government servant is in receipt of special pay, his pay shall be fixed, after deducting from these emoluments an amount equal to the special pay, at the revised rates appropriate to the emoluments so calculated.

11. Fixation of pay on re-appointment after the 1st day of January, 1987 to a post held prior to that date - A Government servant who had officiated in a post prior to the 1st day of January, 1987, but was not holding that post on that day and who on subsequent appointment to that post draws pay in the revised scale of pay shall be allowed the benefit of the proviso to Fundamental Rule 23 to the extent it would have been admissible had he been holding that post on the 1st day of January, 1987, and had elected the revised scale of pay on and from that date.

12. Mode of payment of arrears of Pay - Notwithstanding anything contained in these rules, the arrears of pay to which any Government servant may be entitled in respect of the relevant period under these rules shall be paid to the Government servant in cash.

Explanation - for the purpose of this rule :-

- (a) “arrear of pay” in relation to a Government servant, means the difference between -
 - (i) the aggregate of the pay and allowances to which he is entitled on account of the revision of his pay and allowances under these rules, and for the relevant period;
 - and
 - (ii) the aggregate of the pay and allowances to which he was entitled (whether such pay and allowances had been received or not) for that period and his pay and allowances not been so revised;
- (b) “relevant period” means the period commencing on the 1st day of January, 1987 and ending with the 30th day of November, 1988.

13. Overriding effect of Rules :- The provisions of the Meghalaya Fundamental Rules and the Meghalaya Services (Revision of Pay) Rules, 1980 shall not, save as otherwise provided in these rules, apply to cases where pay is regulated under these rules to the extent they are inconsistent with these rules.

14. Power to relax :- Where the Governor of Meghalaya is satisfied that the operation of all or any of the provisions of these rules causes undue hardship in any particular case, he may, by order, dispense with or relax the requirements of that rule to such extent and subject to such conditions as he may consider necessary for dealing with the case in a just and equitable manner.

15. **Interpretation** :- If any question arises relating to the interpretation of any of the provisions of these rules, it shall be referred to the Government in the Finance Department for decision.

Sd/-
N.N. MOOKERJEE,
Special Secretary to the Government of Meghalaya,
Finance Department.