URGENT



Office of the Principal Commissioner, Central Goods And Service Tax, GST Delhi South, EIL Annexe Building, Bhikaji Cama Place, New Delhi – 110066

II-39(16)Pension/GSTSouth/Pension Adalat/2017

Date: .08.2019

To

The Superintendent (Systems) CGST Delhi South, EIL Annexe Building, Bhikaji Cama Place, New Delhi

Sub:-Uploading of Pension Adalat documents on CGST Delhi South Official website - reg.

Sir,

Please find enclosed herewith documents of Pension Adalat to be uploaded on CGST Delhi South Official website (i.e. www.cgstdelhisouth.gov.in).

Encl:- As above .

2 Imp (5/5)

Deputy Commissioner (Admin)

प्रधान मुख्य आयुक्त कार्यालय

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER माल एवं सेवा कर व केन्द्रीय उत्पाद शुल्क, दिल्ली क्षेत्र, सी. आट. बिल्डिंग, GST & CX, DELHI ZONE, C.R. BUILDING,

आई. पी. एस्टेट, नई दिल्ली - 110002 I.P. ESTATE, NEW DELHI - 110002

F.NO. CGST (DZ)/CCO/Admn/85/2019

To

Dated

.08.2019

The Principal Commissioner/Commissioner of CGST & CX,

Delhi North/South.

Goods & Services Tax , Delhi South

Sir/Madam.

Subject:- Holding of Pension Adalat -reg.

Please find enclosed herewith letter F.No. & 30013/77/2014-Ad.IVA dated 30.07.2019 received from Director (Ad. IV), Government of India, CBIC, Bhikaji Cama Place, New Delhi on the above cited subject vide which it is decided to conduct nation-wide Pension Adalats by the Ministry/Department/Organisation/Field Formation on 23rd August, 2019 for quick redressal of Pensioners grievances.

In this regard, you are requested to conduct Pension Adalat on 23rd August, 2019 and furnish the status of the cases on the Pension Adalats, in the prescribed proforma (copy enclosed) to this office latest by 26.08.2019 so that the same may be forwarded to DGHRD (HRM).

Yours faithfully,

Encl: As Above

(Rohitkumar Bhaisare)

Assistant Commissioner of CGST & CX,

CCO, Delhi Zone



प्रधान आयुक्त का कार्यालय, केंद्रीय माल और सेवा कर, दक्षिण-दिल्ली ई. आई. एल. एनेक्स बिल्डिंग, भीकाजी कामा प्लेस, नई दिल्ली - 110066

"पेंशन अदालत" आयोजन

केंद्रीय माल और सेवा कर आयुक्तालय, दिल्ली-दक्षिण दिनाक 23.08.2019 को दोपहर 12:00 वजे कांफ्रेंस हॉल, ऊपरी तल, ई. आई. एल. एनेक्स विलिंडग, भीकाजी कामा प्लेस, नई दिल्ली - 110066 में एक "पेंशन अदालत" आयोजित करा रहा है, जो कि केंद्रीय माल और सेवा कर, दिल्ली-दक्षिण/पश्चिम/ऑडिट-II/अपील-II (पूर्व सेवा कर I/II/III/IV/ऑडिट/अपील एवं केंद्रीय उत्पाद I/II/ऑडिट/अपील) से रिटायर हुए पेंशनरों एवं पारिवारिक पेंशनरों की शिकायतों के निपटान के लिए आयोजित की गयी है। सभी पेंशनर जो भी अपनी पेंशन से सम्बंधित शिकायत दर्ज करना चाहते है अपना प्रारूप फॉर्म जो कि नीचे दी गयी वेबसाइट पर उपलब्ध है भर कर, दिनांक 20.08.2019 से पहले भेजे।

अधिक जानकारी के लिए <u>www.cgstdelhisouth.gov.in</u> पर जाये l

अपर आयुक्त (प्र.) केंद्रीय माल और सेवा कर, दक्षिण-दिल्ली



OFFICE OF THE PRINCIPAL COMMISSIONER, CENTRAL GOODS AND SERVICE TAX, GST DELHI SOUTH, EIL ANNEXE BUILDING, BHIKAJI CAMA PLACE, NEW DELHI – 110066

HOLDING OF PENSION ADALAT

CGST Delhi South is holding a "Pension Adalat" pertaining to CGST Delhi South/West/Audit-II/Appeal-II (Erstwhile Service Tax I/II/III/IV/Audit/Appeal and Central Excise I/II/Audit/Appeal) for taking on the spot decisions for prompt resolution of pensioners' grievances at Conference Hall, Upper Ground Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi-110066 on 23.08.2019 from 12:00 pm onwards. All the pensioners or family pensioners whose pension cases are pending for settlement/decision, may send their grievances to this office before 20.08.19 in the prescribed format. The application format for submission of grievance is available on the official website given below.

For more details go to www.cgstdelhisouth.gov.in

Additional Commissioner (Admin)
CGST Delhi South

FORMAT OF APPLICATION

S.No.	Particulars	Details
1.	Name of Applicant (Pensioner)	Details
2.	For Family Pensioners only	
	(a) Name of Husband	(5)
	(b) Date of death of Husband	(a)
	(c) Date of commencement of family	(b)
	pension	(c)
. 3 .	PPO No.	
4.	Designation/Department/Station (at the time	
	of retirement)	
5.	Designation in which pensioner retired	
6.	Date of Birth	
7.	Date of Enrolment /Appointment	
8.	Date of discharge/retirement	
9.	Total service in Department	
10.	Last Basic Pay & Scale of Pay at the time of	
	retirement	
11.	Amount of original Pension sanctioned	
12.	Present Pension/Family Pension	Basic Pension:
	100 (\$400 AU ₹ 44250 (\$400 ₹ 15400 055 174 (\$4	Disability Element:
		(if any)
		Dearness Relief:
		Medical Allowance:
	10	TOTAL:
	MAX	Less Commutation:
		If any
	81	
		Net pension
13.	Name of your Pension disbursing Agency	
	(1) Name of the Bank, Branch & Address of	
	the bank with pincode	
	(2) Saving Bank Account Number	
	(3) Name of PAO	
14.	What is your Complaint/ grievance	
5/45	(Enclose a separate sheet if necessary)	
15	Complete Postal Address with Pin code	
16.	Telephone & Mobile Number	
17.	E-mail Id (if any)	
18.	Signature	
19.	Date and Place	
10.		

Please enclose the following documents:

- (1) Copy of Discharge Certificate/ Book
- (2) Copy of first two pages of your Pension Certificate/ Book
- (3) Copy of all PPO and Corr. PPOs issued in your case
- (4) Copy of updated Bank Pass Book last Four pages
 - (5) Copy of pension paid statement issued by your Bankers/DPDO/Treasury office
 - (6) Any other information/ documents related to your representation.

To be sent to:	
10 22 5 1	(Nominated officer)



OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX, DELHI ZONE

C. R. BUILDING, J. P. ESTATE, NEW DELHI

C R BUILDING, I P ESTATE, NEW DELHI	
पत्र संख्या :CCO(DL)ADMN/CEX/57/2015/ 1005 दिनांक / C08.2017	
सेवा में,	
The Principal Commissioner of Central Tax No	_
The Commissioner of Central Tax, Delhi East / Delhi West/ Delhi Audit-I/Delhi Audit-II/ Delhi Appeal –I/ Delhi Appeal-II	Of
महोदय / महोदया,	
विषय : Holding of Pension Adalat in Central Tax, Delhi Zone - Reg.	18/1
Your kind attention is invited to the letter F.No. C30013/77/2014-Ad.WA, dated 9th February, 2015 received from the Under Secretary, CBEC, New Delhi on the subject cited above. (Copy enclosed)	
William K	lod
2. In this regard, it is submitted that the Pension Adalat under the erstwhile Central Excise, Delhi Zone were organized time to time with the kind cooperation of the erstwhile	ľ
Commissionerate in compliance of Ministry of Personnel, P.G. & Pensions, Department of	· d
Pension & Pensioners' Welfare, New Delhi's OM No. 44013/2/2010-Coord. dated	(8
25.03.2011 regarding guidelines for holding Pension Adalats for taking on-spot decisions	
for a prompt resolution of pensioners' grievances received from the Under Secretary (Ad.IVA), CBEC New Delhi vide F. No. C-30013/77/2014-Ad.IVA dated 09.02.2015.	
(Copy enclosed)	(for
3. Further, it is submitted that as per para 2.1 of Ministry of Personnel, P.G. &	5
Pensions, Department of Pension & Pensioners' Welfare, New Delhi's OM No.	
44013/2/2010-Coord. dated 25.03.2011, the Pensioners' Adalat may be held twice	,
around January & July every year.	

- 4. In this regard, it is informed that due to implementation of GST, the Pension Adalat to be held during the month July' 2017 could not be conducted in the exerstwhile Commissionerate under the Chief Commissioner of Central Excise, Delhi Zone.
- 5. It is, therefore, requested to kindly conduct the Pension Adalat in month of January" 2018 and thereafter January & July every year, without fail in compliance of above said O.M. dated 25.03.2011.

6. In this regard, a table showing the Commissionerates for holding the next and thereafter Pension Adalat in their jurisdiction and details of members of the committee to be present in the Pension Adalat is given as under:-

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	1	1	9

1					
	S. N.	Name of the Commite where Pension Adalat is to be held in addition to its own Estt. as well as for the jurisdiction of the Commissionerate as Indicated in Col. No. 3	Jurisdiction for the Pension Adalat (Commission ales/	Member/Committee/ Composition of the Pension Adalats	Nodal Officer of the Pension Adalat
ł	1.	Office of the	3.		
		Commissioner of Central Tax, Delhi North	Central Tax, Delhi North/Delhi East/Delhi Audit-I/Delhi Appeal-I including all subordinate offices of the above said Comm'tes	4. Chief Commissioner of Central Tax, Delhi Zone – Chairman Commissioner of Central Tax, Delhi East – Member	5.
				Additional Commissioner of Central Tax (P&V), Delhi North – Member	
				Additional Commissioner of Central Tax (P&V), Delhi Audit-I - Member Additional Commissioner of Central Tax	ADC (P&V),
				(P&V), Appeal-I – Member AO, Central Tax, Delhi North/Delhi East/Delhi Audit-I/Delhi Appeal-I – Members	Central Tax, Delhi North
			a a	PAO, Central Tax- Member Representative of State Bank of India-	
	2.	Office of the Pr.		Member Pensioner's Representative – Member	
		Commissioner of Central Tax, Delhi South	Central Tax, Delhi South/Delhi West/Delhi Audit-II/Delhi Appeal-II including all subordinate offices of the above said	Pr. Commissioner of Central Tax, Delhi South- Chairman Commissioner of Central Tax, Delhi West - Member	
			Comm'tes	Additional Commissioner of Central Tax (P&V), Delhi South - Member	
				Additional Commissioner of Central Tax (P&V), Delhi Audit-II - Member	ADC (P&V)
				Additional Commissioner of Central Tax (P&V), Appeal-II – Member	Central Tax, Delhi South
				AO, Central Tax, Deihi North/Deihi East/Deihi Audit-II/Deihi Appeal-Ii Members	
		las d		PAO, Central Tax- Member Representative of State Bank of India-	N * 2
	7			Member Pensioner's Representative – Member	
	1	1			

- 7. For conducting the "Pension Adalat", it may please be ensured that wide publicity is given by issuing notification/posters, so that the pensioners can present their grievances. A press note to this effect may be issued in local newspapers and also leading news papers. The press note and notification to conduct pension adalat may also be given in the Hindi version also as emerged in letter F.No.C-30013/77/2014-Ad.IVA dated 9.02.2015.
- 8. The instructions as laid down vide Boards Letter F.No.C-30013/77/2014-Ad.IIA dated 09.02.2015 may be strictly adhered to, while conducting the "Pension Adalat".

You are also requested to intimate this office the date of holding of next "Pension Adalat" in your Commissionerate.

10. The compliance report may please be sent to this office within one week of holding the "Pension Adalat".

This issues with the approval of the Chief Commissioners of GST & CX, Delhi Zone.

अनुलग्नकः यथोपरि

भवदीय,

(Michael Achom)

Joint Commissioner of Central Tax,

CCO, Delhi

F. No. C 30013/77/2014-Ad.IVA
Government of India
Department of Revenue
Central Board of Excise and Customs

भाग्या अस्त्रा आयुक्त सिल्ली भाग्या प्रत्या प्राप्त प्राप्त सिल्ली-02 प्राप्त सिली-02 प्राप्त सिल्ली-02 प्राप्त सिल्ली-02 प्राप सिल्ली-02 प्राप सिल्ली-02 प्राप सिली-02 प्राप सिल्ली-02 प्राप सिली-02 प्राप सिली-

5th Floor, HUDCO Vishala Building, Bhikaji Cama Place, New Delhi,

Dated, the 9th February, 2015

OFFICE MEMORANDUM

Sub: Holding of Pension Adalat reg.

The undersigned is directed to state that the Department of Pension & Pensioners' Welfare, Ministry of Personnel, P.G. & Pensions, vide OM no. 44013/2/2010-Coord. Dated 25.03.2011 (copy enclosed) had guidelines for holding Pension Adalats for taking on-spot decisions for a prompt resolution of pensioners' grievances.

2. In the 25th meeting of the Standing Committee of Voluntary Agencies (SCOVA) held on 05.09.2014 under the Chairmanship of Hon'ble MOS(PP) and PMO one of the Pensioners' Associations pointed out that Pension Adalat is not being held in Central Excise. Accordingly, the matter has been examined in the Board and it has been decided that in order to look grievances of Pensioners so as to redress the same by taking on-the-spot decisions, Pension Adalats may be organized by the Zonal Heads as per the guidelines issued by DOP&PW vide their OM dated 25.03.2011. The composition of the Pension Adalats will be as follows:-

(i)	Zonal Head (Principal Chief Commissioner/DG case may be)	Comr	missione erned,	er/Chief as the	Chairman
(ii)	Principal Commissioner cor		Commis	ssioner/	Member
(iii)	Concerned PAO				Member
(iv)	Representative (Zonal/Divisional I	of lq)	the	Bank	Member
(v)	Representative Association	of	Pen	sioners'	Member .

The Chairman can, however, co-opt other members, as per local needs.

3. Action may be taken to formally constitute Pension Adalat at Zonal level and organize the Pension Adalats urgently. A compliance report be sent

Encls: a/a

(B. Ginkhan Mang) Under Secretary to the Govt. of India Tel. No. 26162673

Copy to:

- 1. PS to Finance Minister
- 2. PS to MOS(F)
- 3. PPS to Finance Secretary/Revenue Secretary/Secretary (Expenditure)
- 4. Chairperson CBEC
- 5. All Member CBEC
- 6. All Principle Chief Commissioners/Chief Commissioners/Directors General/Commissioners in-charge of Directorates under CBEC
- 7. All Principle Commissioners/Commissioners CBEC
- 8. All Joint Secretaries/Commissioners in CBEC Hqrs
- 9. Principal Chief Controller of Accounts, CBEC
- 10. All PAOs, CBEC.
- 11.ADG(HRM), DGHRD, New Delhi
- 12. Office bearers of all recognized Staff Associations
- 13. All Officers/Sections in Admn Wing of CBEC
- 14. Manager Website, Directorate of Systems, New Delhi for uploading on the CBEC's Website.
- 15. Guard File

No. 44013/2/2010-Coord.

Govt. of India

Ministry of Personnel, P.G. & Pensions

Department of Pension & Pensioners' Welfare

Lok Nayak Bhawan, Khan Market, New Delhi Dated: 25.03.2011

OFFICE MEMORANDUM

Sub:

Guidelines for holding of Pension Adalats - reg.

The undersigned is directed to state that the Department of Pension & Pensioners' Welfare, Ministry of Personnel, P.G. & Pensions, is the nodal other retirement related benefits of Central Government employees covered pensioners welfare and serves as a forum for the redressal of pensioners' grievances.

- 2. At present, some Ministries/Departments like Defence, Railways and Posts have been conducting Pension Adalats from time to time wherein ongrievances. However, keeping in view the rising spate of pensioners' grievances, the cooperation and involvement of all Ministries/Departments in redressing these grievances through various fora (i.e. Pension Adalats, etc.) is considered necessary.
- 3. The Department of Pension & Pensioners' Welfare has been considering for sometime framing of some sort of guidelines/framework for holding—of—Pension—Adalats. Based on the interaction with Ministries/Departments of Defence, Railways and Posts and the feedback received from Banks with regard to holding of Pension—Adalats, this Department has formulated guidelines for holding of Pension—Adalats by various Ministries/Departments/ Organisations, including the Pension disbursing Banks. A copy of these guidelines is enclosed herewith for perusal. The Ministries/Departments/ Organisations may like to organise Pension Adalats for pensioners as considered appropriate by them. These guidelines are not mandatory in nature and suitable changes could be effected, wherever required, keeping in view the overall objective of prompt and quick redressal of pensioners' grievances.

(K.S. Chibb) Director (P)

·To,

All Ministries/Departments/Banks

Guidelines for conducting Pension Adalats

1. Objective

The intention of conducting Pension Adalats is to look into the grievances of Pensioners so as to redress the same by taking on-the-spot decisions thereby reducing the delays, if any, in the settlement of their legitimate dues. This kind of interaction with the Pensioners would instill in them a sense of being cared for and attended to, thus, dispelling their feelings of isolation and neglect. It will also give an idea of the kind of problems/difficulties that are being faced by the pensioners and help in identifying the areas of concern in policy that require our urgent attention for amendment, etc.

2. Frequency, Date and Time

- 2.1 Pensioners' Adalats may be held twice around January and July every year. Venue and date will be fixed by the concerned organization in consultation with the stakeholders and notified through advertisements in leading newspapers/other media. For this purpose, the following time frame may be adopted:
- (a) Issue of notice by respective organisations through print and visual media and other means about holding of Pension Adalats indicating date, venue, time of Adalat and the name of Officer to whom the grievances have to be submitted.

At	least	4
mon	ths	in
adva	nce	of
the	propo	sed
date		of
Ada	lat.	

(b) Last date for submission of grievances by Pensjoners, which should be indicated in the Notification mentioned above.

Within 90 days from the date of issue of notice

2.2 About 4 to 6 weeks time is considered adequate to investigate most of the complaints/representations though some cases may take a little longer. However, keeping in view the fact that the aim of the Adalat is to promote credibility and generate confidence amongst the pensioners, the last date for receiving the complaints/representations to be heard in the Adalat may be

officer will be nominated to receive the complaints/representations. The officer the advertisement.

3. Publicity for the Adalat

- 3.1 Wide and adequate publicity through print and visual media and other means like posters at prominent places, may be given in advance to enable the pensioners to send their cases in time for consideration in such Adalats. Doordarshan and A.l.R. can also be requested to telecast/broadcast the same through appropriate programmes. This is considered necessary, as reference to various records is very often essential before a grievance can be considered/redressed.
- 3.2 The most important aspect of the publicity campaign is to reach out to the individual pensioners. For this purpose a set of hand outs, posters and press releases may be prepared and sent to the following agencies three months in advance.
 - * Bank branches, Post Offices and Treasury Offices for display at their respective premises.
 - Respective organizations at regional level for display at their premises and other crucial points.
 - Pensioner's Associations & Leagues of pensioners at the station of the Adalat and its adjoining states for dissemination of information to the pensioners.
 - Special efforts for publicity in the interior villages may be made by the respective organizations located at the station of the Adalat, which are also expected to liaise with the local print and electronic media
 - For publicity of the Adalat for the information of Pensioners, press releases be issued in various print and electronic media in local/regional languages.
 - The above exercise may be repeated through several rounds of press releases to above mentioned agencies.

4. Admissibility of cases in Pension Adalats

- 4.1 Cases involving purely legal points e.g. succession, etc., cannot be taken up in the Adalat. This aspect need to be adequately publicized.
- 4.2 Grievances involving policy matters need not be taken up in such Adalats.

which will cover a wide range of organizations/stakeholders. The Adalats may be held at the Headquarters Station of the Regional Office of the respective organization.

9. Evaluation & Monitoring

- Adalat and the unsettled cases referred to the concerned agencies for appropriate action in a time bound manner. A periodical review of outstanding cases is conducted and follow up action is taken with the internal and external agencies.
- 9.2 A review of the performance of the Adalat may be completed within 3 months of the ADALAT DAY. The items for evaluation could be
 - (a) Total no. of grievances/cases.
 - (b) number of cases decided on-the-spot.
 - (b) disposal of cases where decision could not be given on-the-spot and another date has been given.
 - (c) Users satisfaction generated through the Adalat.
- 9.3 An evaluation report after the first Adalat meeting may be prepared by the Head of the Pension Adalat assisted by the concerned officer at regional level clearly indicating further steps, if any, required for improvement, and the same submitted within a month from the date of Adalat to senior officers of the respective organization
- 9.4 Efforts should always be made to make payment of settlement dues immediately on retirement as per normal practice. No case should be held up for decision in Pension Adalats unless the delay is absolutely inescapable.
- 9.5 As the conduct of Pension Adalat is being monitored at the highest level of the respective organization including stakeholders, the guidelines should be followed scrupulously to ensure that the grievances of Pensioners/ Family Pensioners are settled promptly without giving any room for complaint whatsoever.

Scanned by CamScanner

Associations may not be available when Pension Adalats are held on different SCOVA/Trade Unions/Pensioners of SCOVA/Trade Unions/Pensioners Association, as authorized by the in advance to the concerned Organization, may be allowed to attend the Pension Adalats and to present the cases, if necessary.

6.5 It needs to be ensured that all the cases which are tenable are settled at the time of Pension Adalat itself. But in cases where it is not possible to settle the same on the spot, it should be settled and finalized within a period of approx.

Three months from the date of holding the Pension Adalat.

7. Composition and conduct of Pension Adalat

- 7.1 The Adalat will comprise of concerned stakeholders at the Regional level, which may have minimum five members chaired by the Head of the concerned Organization/Bank. The Head of the Pension Adalat would be assisted by the concerned officer of the Region concerned. The other three members will be one each from the Operational Wing and Finance Wings and the Bank/Post office (pension disbursing authority). It may also have a representative of DoP&PW. However, modification in the composition of the members can be made if the Head of the respective Organization/ Pension Adalat feels so in the circumstances.
- 7.2 The business of the Adalat is conducted through benches which comprise of experts in pension matters from various authorities. The Pension Adalat would be more beneficial if the representatives of DoP&W and all the concerned stakeholders are included in it.
- 7.3 The Pension Adalats should be conducted at the level of very senior Officers including Officers of Personnel, Accounts, Finance and other Departments concerned. The representatives of Banks/other Pension Disbursing Authorities should also be co-opted in the Pension Adalats. The officers comprising the Adalat should be those who have been authorized to take decisions on the various aspects of pension.

8. Jurisdiction and Venue

The Adalats are generally held at places where there is large concentration of Pensioners who draw their pensions from Public Sector Banks.

Post offices and Treasuries. There will be one Adalat at least at regional level

- In the cases of grievances not being tenable, the Pensioners may be suitably advised in writing.
- Consideration/decision in the Adalat unless the delay is absolutely inescapable. 5.1
- The representations/grievances of Pensioners may be acknowledged indicating the date, venue and time of Pension Adalat.
- The concerned Officers will examine the grievances/representations admitted and submit necessary reports at least two weeks before the Adalat meets, to the members of the Adalat. The grievances/representations may be examined in detail and prompt action to finalize the cases be laken. Wherever necessary, liaison may be done with other concerned agencies for prompt settlements of the grievances. The cases which do not fall within the scope of the Adalat, will be required to be communicated to complainants indicating the result of enquiry/investigation, etc, and the decision taken thereon.

6. Representation in Pension Adalats

4.3

- All Officers Personnel/Administrative Branch and Accounts Department and Managers of the pension-disbursing Banks from Zonal or Divisional Headquarters should be present with all the relevant records so that decisions are not postponed for the
- The Officers present in the Pension Adalats should be able to take decisions on the spot to redress the grievances. In this connection it is pertinent to note that such meetings are not to take up policy matters but they should deal with specific grievances of the individual pensioner, when represented by him personally or by a family member of the Pensioner.
- The authorized representatives of the Standing Committee of Voluntary Agencies (SCOVA) and the recognized Trade Unions/Pensioner Associations may also be invited to attend the Pension Adalats. But they should not be permitted to present the grievances of the Pensioners. 6.4
 - However, in the case of illiterate Pensioners, widows, minors etc. it may not be possible for them to effectively prepare and present cases before the Adalat. In such cases, if the pensioner/family pensioner seeks the assistance of the representatives of the SCOVA/Pensioners Associations attending the Adalat, the SCOVA/Pensioners Associations representatives may be permitted