

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
AHMEDABAD BENCH  
~~NEW DEHLY~~  
XXXXXXXXXXXXXXXXXXXX

O.A. No. 73 OF 1991  
~~Ex. No.~~

DATE OF DECISION 15-3-1991

J.A. Misquitta & Ors. Petitioners

Mr. K.K. Shah Advocate for the Petitioner(s)

Versus

Union of India & Ors. Respondent s

Mr. N.S. Shevde Advocate for the Respondent(s)

CORAM :

The Hon'ble Mr. M.M. Singh, Administrative Member.

The Hon'ble Mr. S. Santhana Krishnan, Judicial Member.

1. Whether Reporters of local papers may be allowed to see the Judgement? JS
2. To be referred to the Reporter or not? ND
3. Whether their Lordships wish to see the fair copy of the Judgement? ND
4. Whether it needs to be circulated to other Benches of the Tribunal? ND

1. J.A. Misquitta
2. Hasmukh Pandya
3. Kanna Puna
4. Ajmat Ali
5. K.M. Rao
6. Smt. Kashiben Prabhatgiri  
w/o Late Shri P.G.Goswami

(Applicant No.1 to 4 are working as Special Gr.'A' Mail/Express Drivers in Baroda Division on the Western Railway, Applicant No.5 is a retired Spl.Gr.'A' driver while applicant No.6 is the widow representing her late husband Shri P.G. Goswami).

..... Applicants.

(Advocate: Mr. K.K. Shah)

Versus

1. Union of India through  
General Manager,  
Western Railway,  
Churchgate, Bombay.
2. Divisional Railway Manager(E)  
Divisional Office,  
Western Railway,  
Pratapnagar, Baroda.
3. Chief Commissioner of Income Tax,  
Gujarat, Ayyakar Bhavan,  
Ahmedabad.

..... Respondents.

(Advocate: Mr. N.S. Shevde)

ORAL ORDER

O.A.No. 73 OF 1991

Date: 15-3-1991

Per: Hon'ble Mr.M.M.Singh, Administrative Member.

This Original Application has been filed by six applicants whose grievance is that the arrears of salary and other emoluments arising from a judgment of this Tribunal are being paid by the respondents in lump after deducting income tax and respondents are not clarifying as to how much income tax has been deducted from each applicant's salary and emoluments. While applicant at Sr.No. 1 to 5 have received their part payment in which no details of whether income tax if any has been deducted or not, so far as applicant

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at Sr.No. 6 is concerned, full payment has been made as backwages of her late husband from which income tax has been deducted without informing her about the details of such deduction. While some of these allegations figure in the application some have been submitted before us.

2. At the outset it should be evident that each individual assessee is liable to pay income tax on the basis of his or her status and income and no applicant, even though they are employees can join as applicants in one application to question deduction of income tax. As such the application at the very outset is not in order.

3. However, looking to the administrative side of the matter, it should be considered as the duty of the respondents to inform each employee to whom arrears are paid/being paid/to be paid in future the details about how the arrears have been worked out and what deduction if any have been or are to be made from the same towards income tax. Such details require to be furnished with the pay cheque or pay cash as the case may be.

4. Mr. Shevde, learned counsel for the respondents, makes a statement at the bar that the above details shall be furnished by the respondents to the applicants. In case there is any error either way in deduction of income tax, the Income Tax Department will have their right to order adjustment.

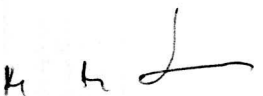
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..... 4/-

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5. In view of the above, we see no reason why this application should remain pending. It is disposed of with our direction to the respondents on the above line. There is no order as to costs.

  
(S. Santhana Krishnan)  
Judicial Member.

  
(M.M. Singh)  
Admn. Member.

ttc.

O.A./73/91

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Coram : Hon'ble Mr.P.H.Trivedi : Vice Chairman  
Hon'ble Mr.S.Santana Krishnan : Judicial Member

27/02/1991

Learned advocate for the respondents who has mentioned the matter for consideration on urgent basis which was not placed on the Board, states that although the payment in question ordered under direction <sup>under</sup> Tribunal's Judgment has accrued over a number of years merely because it is being paid in the current year, the authorities proposes to deduct the income tax as if the income is earned in the current year. When asked whether this is not a matter for the applicants to take up with the income tax authorities, the petitioner made out that the action of the respondent authorities as Heads of Office might affect this payment of dues earned as a salary, etc., and being affected as a result of the Tribunal's directions there might be a case of service matter yielding ~~an~~ a cause. At this stage notice for admission be issued to the respondents within 15 days. Interim relief will be heard after the reply. Direct service allowed.

( S.Santana Krishnan )  
Judicial Member

( P.H.Trivedi )  
Vice Chairman

AIT