

CENTRAL ADMINISTRATIVE TRIBUNAL
ERNAKULAM BENCH

O.A.No.451/2003.

Monday this the 23rd day of June 2003.

CORAM:

HON'BLE MR.A.V.HARIDASAN, VICE CHAIRMAN
HON'BLE MR.T.N.T.NAYAR, ADMINISTRATIVE MEMBER

Smt.P.K.Jameena,
Inspector of Income Tax,
O/o the Additional Commissioner of Income Tax,
Range I, Kochi. Applicant

(By Advocate Shri P.Balakrishnan)

Vs.

1. Union of India represented by Secretary,
Ministry of Finance, Department of Revenue,
New Delhi.
2. The Commissioner of Income Tax, C.R.Buildings,
I.S.Press Road, Cochin-682018. Respondents

(By Advocate Shri K.Shri Hari Rao, ACGSC)

The application having been heard on 23.6.2003, the Tribunal on the same day delivered the following:

O R D E R

HON'BLE MR.A.V.HARIDASAN, VICE CHAIRMAN

The applicant, an Inspector of Income Tax working in the Office of the Additional Commissioner of Income Tax, Range I, Kochi, has filed this application challenging the legality, propriety and correctness of the order dated 2.4.2003 of the Commissioner of Income Tax, Cochin by which her request for allowing her to refund the entire balance of the GPF loan outstanding against her on the ground that since the advance has been utilised for the purpose for which it was taken, recovery can be made only in instalments and the subscriber may have no option to pay the whole outstanding advance in a lump.

2. The applicant says that, having come to possess sufficient funds, she wish to wipe off the entire outstanding


balance and the stand taken by the respondents is illegal, unjust and wholly unsustainable.

3. A statement has been filed on behalf of the respondents and the impugned order is sought to be justified on the ground that the recovery of GPF Advance can be made only in accordance with the provisions contained in Rule 10 of the GPF Rules and that the rules do not provide for lumpsum payment.

4. On a careful scrutiny of the application, reply statement and other material on record and the rules concerned and on hearing the counsel on either side, we find that the stand taken by the respondents is totally untenable, not covered by rules and unreasonable. The applicant having come to possess sufficient funds, she wanted to wipe off the liability. The insistence that the repayment should be made only from the emoluments, is not provided for in any rules. What is provided in Rule 13 and 10 of the GPF Rules is, only regarding recovery and not refund on the subscriber's own accord.

5. In the light of what is stated above, we allow this O.A., set aside the impugned order A-3, and direct the respondents to allow the applicant to refund the entire outstanding GPF advance against her in a lump. No order as to costs.

Dated the 23rd June, 2003.



T.N.T. NAYAR
ADMINISTRATIVE MEMBER



A.V. HARIDASAN
VICE CHAIRMAN