

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL

NEW BOMBAY BENCH

O.A. No. 356/91
T.A. No.

198

DATE OF DECISION 14.7.1992

N.S.KOLHE Petitioner

NONE Advocate for the Petitioner(s)

Versus

Collector of Customs and Control Respondent
Excise, Nagpur

Mr. Bhangade Advocate for the Respondent(s)

CORAM

The Hon'ble Mr. JUSTICE S.K.DHAON, Vice-Chairman

The Hon'ble ^{XX}Mr. USHA SAVARA, MEMBER (A)

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

ND

Sy
(S.K.DHAON)
v/c

srl

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL
BOMBAY BENCH, CAMP AT NAGPUR.

O.A.356/91.

Shri N.S. Kolhe,
Superintendent,
Customs & Central Excise,
Nagpur.

.. Applicant.

Vs.

Collector of Central Excise,
Kendriya Utpad Shulka Bhagan,
Telangkhedi Road, Nagpur.

.. Respondent.

Coram : Hon'ble Shri Justice S.K. Dhaon, Vice Chairman.
Hon'ble Ms. Usha Savara, Member (A).

Appearances:

None for the applicant.

Mr. Bhangade, Adv. for the
Respondents.

ORAL JUDGMENT :

Dated : 14.7.1992.

¶ Per : Hon'ble Shri S.K. Dhaon, Vice Chairman ¶

§ The case has been called out twice. The applicant who appeared in person is not present. We note that in the past the applicant failed to appear in the last three hearings. We are, therefore, disposing of this application on merits, in his absence.

2. A counter affidavit has been filed. We have perused the same. The counsel for the respondents have also been heard.

3. The controversy is with regard to the payment of reward. The applicant has claimed reward from the department on three counts. The first is, the case of M/s. Acharya Electronics. We may note that the applicant, at the relevant ^(time) was as an auditor. Admittedly, during

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the course of his official duties he detected some
§ irregularities, that was in the year 1982. Admittedly,
the irregularities were not detected in a special audit.
We have seen the circular of 1985 and 1986, the first
circular is not applicable to the case of the applicant.
The second circular, which is of the year 1986, emphasises
that the question of giving an award will arise only in
the case where a special audit is conducted. The
applicant, therefore, cannot derive any advantage from
the second circular on two grounds - firstly, the case
§ of M/s. Acharya Electronics was not subjected to^a special
audit. Secondly, the applicant having conducted an audit
in the year 1982, the circular of 1986 cannot be given any
§ ~~retrospective effect to the operation.~~

4. The second count on which the reward has been
§ claimed by the applicant related to the case of Shri
Suresh Haribhau Rahate. In the reply filed, it is stated
§ that the applicant was awarded ^athe sum of Rs.300/- which
has been paid over to him. Therefore, the grievance of
the applicant does not survive.

5. Regarding the case of Nagpur Alloys and Castings
Ltd., in the counter affidavit it is stated that the
assessee has preferred an appeal before the Customs and
§ Excise Board Control Tribunal and the same is pending ^{for}
decision. It is stated in the Counter affidavit that ^{the}
§ decision ^{has} is not yet given by the Tribunal concerned. The
question of giving reward to the applicant shall be taken
§ into consideration *after the decision in the appeal.*

By

6. The applicant is not ^{entitled to} ~~eligible~~ for any relief,
this application is accordingly rejected with no order
as to costs.

Usha Savara
(USHA SAVARA) 14.7.92
M/A

S.K. Dhaon
(S.K. DHAON)
Vice-Chairman

srl