

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL

**BOMBAY BENCH**

O.A. No. 236/92  
T.A. No.

198

DATE OF DECISION 30.3.1992

D.B. Khirsagar Petitioner

Mr.D.V.Gangal Advocate for the Petitioner(s)

Versus

Central Board of Direct Taxes, Respondent  
New Delhi

Mr.V.M. Bendre for Mr.P.M. Pradhan Advocate for the Respondent(s)  
counsel for the respondents.


**CORAM :**

The Hon'ble Mr. JUSTICE U.C.SHRIVASTAVA, Vice-Chairman

The Hon'ble Mr. M.YEPRIOLEKAR, 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? ✓

MGIPRRND-12 CAT/86-3-12-86-15,000

  
(U.C.SHRIVASTAVA)  
Vice-Chairman

(5)

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL

BOMBAY BENCH

ORIGINAL APPLICATION NO.236/92

SHRI D.B.KSHIRSAGAR

Retired Income Tax Officer

Pune, Residing at Ayakar Socie ty,

Bldg No.A-1, Flat No.6,

Jaya Bhavani Nagar,

Kothrud, Pune- 411029

...Applicant

V/s

1. The Union of India  
through the Secretary  
Central Board of Direct Taxes,  
New Block , New Delhi.
2. The Chief Commissioner of Income tax  
Pune, 12, Cannought road, Pune
3. The Commissioner of Income tax,  
Pune, Karve road, Pune.

CORAM : HON'BLE JUSTICE SHRI U.C.SHIVASTAVA, Vice-Chairman

HON'BLE MEMBER SHRI M.Y.PRIOLKAR, MEMBER (A)

Appearance :

Mr.D.V.Gangal, Adv.

for the applicant

MR.V.M.BENDRE, Adv.

for Mr.P.M.Pradhan, Adv.

for the respondents.

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DVA  
VMP&PMP

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ORAL JUDGMENT:

DATED: 30.3.92

(PER: U C Srivastava, Vice Chairman)

By this application the applicant is challenging the charge sheet and ~~has~~ prayed that the same may be quashed and the inquiry proceedings may be dropped. In respect of assessment made by the applicant in the year 1985 some vigilance inquiry is said to have been made in the year 1988 and the charge sheet was issued to the applicant only three months before his retirement.

On behalf of the applicant it was challenged on the ground that it was a judicial or quasi judicial order and is subject to appeal ~~to~~ a superiour authority and hence on such decisions no charge sheet can be issued. The charge against the applicant is not only on the error of judgment or judicial order but is some thing more i.e., prior to passing <sup>quasi-</sup>judicial order he acted in four cases without jurisdiction, without proper inquiry and investigation and also anti-dated the said order which enabled certain benefits to the assessee and that is why the charge sheet was issued to him. The applicant has also been given some provisional pension. As the charge sheet was issued to the applicant before retirement and there are certain charges which are not wholely in respect of the judgment or the contents of the judgment but something more than that, for which the charge sheet has been issued.

In case the applicant satisfies the Disciplinary Authority, the applicant who has contended <sup>considered</sup> that the case is not fit for the department also, it would suffice if he satisfies the disciplinary authority, at best it could be an error of the judgment and nothing more, obviously they themselves

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will drop the proceedings. But in view of the fact that the charge sheet has already been issued and all the defences of the applicant are requested, there appears to be no ground for interference by this Tribunal.

As such this application is dismissed with the observation that the inquiry be concluded within a period of 4 months from the date the applicant files his application before the Disciplinary Authority, if it is not already made. The applicant is directed to file his application before the Disciplinary Authority within fifteen days. The applicant is directed to appear before the Disciplinary Authority on 25th of April 1992 on which date another date will be given to him by the Disciplinary Authority and the inquiry shall be concluded within four months. The applicant shall fully cooperate with the inquiry. It is open for the departmental authorities to pay any further amount to the applicant in case they are satisfied based on the bond that would be executed by the applicant.

With the above observations the application is disposed of with no order as to costs.

  
( M Y PRIOLKAR )  
MEMBER (A)

  
( U C SRIVASTAVA )  
VICE CHAIRMAN