

CENTRAL ADMINISTRATIVE TRIBUNAL

BANGALORE BENCH

Second Floor,  
Commercial Complex,  
Indiranagar,  
BANGALORE - 560 038.

Dated: 14 MAR 1995

APPLICATION NO. 349 of 1993.

APPLICANTS: Smt. Anuradha Goyal, IRS.,

V/S.

RESPONDENTS: Chairman, Central Board of Direct Taxes,  
New Delhi and eleven others.

To

1. Dr. M. S. Nagaraja, Advocate,  
No. 11, Second Floor,  
First Cross, Sujatha Complex,  
Gandhinagar, Bangalore-560 009.
2. The Secretary,  
Department of Revenue,  
Ministry of Finance,  
New Delhi.
3. Sri. M. S. Padmarajaiah, Senior Central  
Govt. Standing Counsel, High Court Bldg,  
Bangalore-560 001.

Subject:- Forwarding copies of the Orders passed by the  
Central Administrative Tribunal, Bangalore-38.

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Please find enclosed herewith a copy of the Order/  
Stay Order/Interim Order, passed by this Tribunal in the above  
mentioned application(s) on First March, 1995.

Issued on  
14/3/95

DEPUTY REGISTRAR  
JUDICIAL BRANCHES.

CENTRAL ADMINISTRATIVE TRIBUNAL  
BANGALORE BENCH, BANGALORE

DATED THIS THE FIRST DAY OF MARCH, 1995

ORIGINAL APPLICATION NO. 349/1993

Mr. Justice P.K. Shyamsundar, Vice Chairman

Mr. T.V. Ramanan, Member(A)

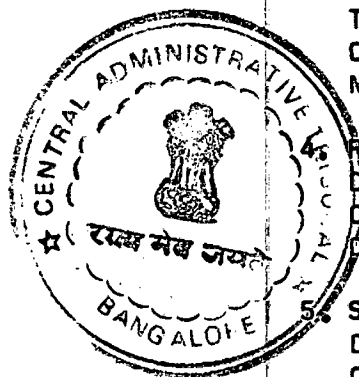
Smt. Anuradha Goyal, I.R.S.,  
Aged about 39 years  
W/O. Sri S.C. Goyal, I.R.S.,  
Deputy Commissioner of Income Tax  
Special Range III  
Bangalore.

.... Applicant

(By Advocate Dr. M.S. Nagaraja)

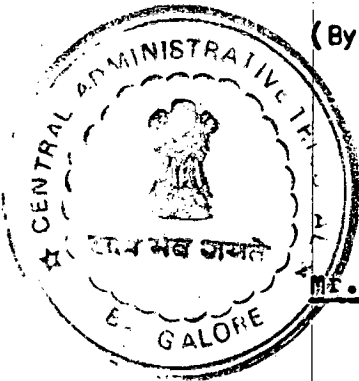
Vs.

1. Central Board of Direct Taxes  
represented by Chairman  
Central Board of Direct Taxes  
New Delhi.
2. Union of India represented by  
Secretary to Government  
Ministry of Finance  
Department of Revenue, New Delhi.
3. Ajay Singh  
Deputy Commissioner of Income  
Taxes (Tax), C/o. Chairman  
Central Board of Direct Taxes  
New Delhi.
4. Rakesh Kumar Kakkar  
Deputy Commissioner of Income Tax  
C/o. Chairman, Central Board of  
Direct Taxes, New Delhi.
5. Sri M.P. Lohia  
Deputy Commissioner of Income Tax  
C/o. Chairman, Central Board of  
Direct Taxes, New Delhi.
6. Sri P.C. Modi  
Deputy Commissioner of Income Tax  
C/o. Chairman, Central Board of  
Direct Taxes, New Delhi.
7. Sri A.K. Jaiswal  
Deputy Commissioner of Income Tax  
C/O. Chairman, Central Board of  
Direct Taxes, New Delhi.



8. Ms. Ritu Kakkar  
Deputy Commissioner of Income Tax  
C/o. Chairman, Central Board of  
Direct Taxes, New Delhi.
  9. Sri A.A. Makija  
Deputy Commissioner of Income Tax  
C/o. Chairman, Central Board of  
Direct Taxes, New Delhi.
  10. Sri P.V. Ranganath  
Deputy Commissioner of Income Tax  
C/o. Chairman, Central Board of  
Direct Taxes, New Delhi.
  11. Sri H. Lakshminarayan Pant  
Deputy Commissioner of Income Tax  
C/o. Chairman, Central Board of  
Direct Taxes, New Delhi.
  12. Sri M.C. Singhal  
Deputy Commissioner of Income  
Tax, C/o. Chairman, Central Board  
of Taxes, New Delhi.
- ..... Respondents

(By Shri M.S. Padmarajaiah, S.C.G.S.C.)



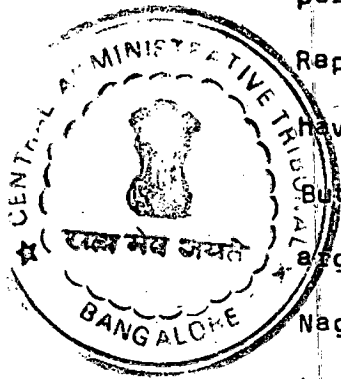
O R D E R

Mr. Justice P.K. Shyamsundar, Vice Chairman:

The applicant herein is a Deputy Commissioner of Income Tax presently stationed at Bangalore. She was promoted to that cadre by an order dated 17th May, 1991 as per Annexure-A2, wherein she is placed at sl.no.12 and the places at sl. nos. 1 to 10 according to her have been taken by her colleagues but all juniors to her. She claims that having regard to her extremely complimentary record of service, she should have ranked much higher than the placement now given to her which in the circumstances would lead to further from impairing her chances of ascendancy in the department in future.

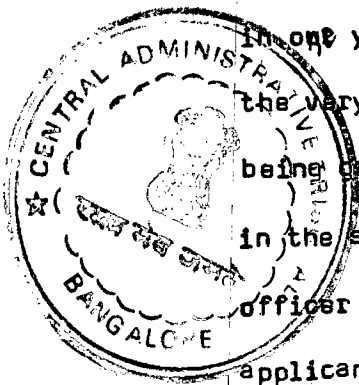
2. We are told that the applicant has every reason to hope for attaining the highest position in the department, i.e., Chief Commissioner of Income Tax and may possibly also a Member of the Central Board of Direct Taxes. But alas she says that the insignificant placement now given to her by the impugned order will deny her legitimate aspirations to rise to the top most position in the department to which she should have indeed rightly looked forward to having regard to her meritorious service record which commenced in the year 1982 upon her entry into the Indian Revenue Service (IRS) following successful completion at a competitive examination.

3. While we do see that there is some force in her complaint in that what she considers to be a somewhat unmerited retardation of her placement in the promoted position undoubtedly attained due to her outstanding performance, as could be seen from her annual Confidential Report (ACR for short) that has been called for and perused, having no doubt she was clearly entitled to such promotion. But we have not found it possible to fully agree with the arguments advanced on her behalf by learned counsel Dr. M.S. Nagaraja, that the DPC which went into the issue relating to the promotion and marking of positions after promotion has unjustifiably omitted from consideration a particularly attractive and highly embellished ACR of the year 1984-85 wherein, it is claimed by the learned counsel that the applicant had bagged 2 outstanding certifications by the reporting officer and reviewing officer. Counsel says if that had been taken into consideration and in addition the applicant had been apprised of the fact in later years she had for

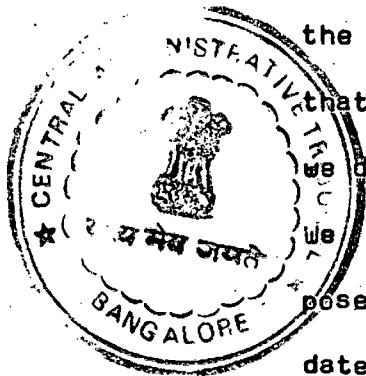


some reason slipped from the high pedestal and had in lieu been placed on a more pedestrian base declaring her to be Very Good, she could have in that situation made extra effort, to regain the glory of earning the encomium of being entailed an outstanding officer.

4. In order and with a view to bring a quietus to the controversy, we ourselves went through the ACRs of the applicant and scanned the same with great care and attention. It is common ground that as things stand, an officer is entitled to be notified only of an adverse entry and not entries which certify her proficiency and merit. Undoubtedly, we do notice that there is some force in the submission of Dr. Nagaraja, where the appreciation of ability and merit is so finely-tuned in that in one year she had bagged an outstanding acclaim but in the very next year she was brought down a little low, being graded with a certification of a Very Good officer, or either in the same year she was graded outstanding by the reviewing officer after agreeing with the views of the first officer, applicant should have been appraised of the fluctuating fortunes in the career book. The learned Standing Counsel mentions that there may also be cases where the converse process could have set in, in that the reporting officer would have graded her very good and the reviewing officer graded her outstanding after expressing his agreement with the reporting officer. We do see that such a possibility cannot be ruled out. But then this is all in the game and to say anything more will be purely speculative. After having heard this application,



it could have been possible to record a final result but then our attention is invited to a representation made to the President of India dated 11.6.1992 as per Annexure-A9. We are told that the said representation is still pending disposal by his Excellency, the President of India. In that representation the applicant has ventilated more or less all the grievances made herein. We think it appropriate that the administration itself acting through the President takes a final decision in the matter instead of our interference in that direction. Our attention is drawn to the Ministry of Home Affairs O.M. No.51/3/68-Estt. dated 2.3.1968 read with O.M. dated 20.5.1992 both of which are alleged to provide that where there is a fall in the standards of an officer's performance, as compared to his or her past-performance, the same should be communicated to the officer concerned so that he or she could improve his or her performance. However, we did not have the benefit of perusing this memorandum. We think in all probability the department will be in possession of this O.M. and consider the applicant's representation dated 11.6.1992 in the light of the observations made therein as also in the light of such other materials made available to arrive at a fair and equitable decision for which the applicant has made an endeavour. In that view of the matter, we dispose of this application with a direction to the Union of India, Respondent no.2, to ensure the disposal of the representation made to the President at Annexure-A9, within 3 months from the date of receipt of a copy of this order. No costs.



**TRUE COPY**

Section Officer

(T.V. RAMANAN)  
MEMBER(A)

Central Administrative Tribunal  
Bangalore Bench  
Bangalore

(P.K. SHYAMSUNDAR)  
VICE CHAIRMAN



1960 1961

Section Office  
Bureau

Annual Report

CENTRAL ADMINISTRATIVE TRIBUNAL

BANGALORE BENCH

(4)

Second Floor,  
Commercial Complex,  
Indiranagar,  
BANGALORE - 560 030.

Dated: 14 MAR 1995

APPLICATION NO. 349 of 1993.

APPLICANTS: Smt. Anuradha Goyal, IRS.,

V/S.

RESPONDENTS: Chairman, Central Board of Direct Taxes,  
New Delhi and eleven others.

GOVT. OF INDIA  
मुख्य आयकर,   
Chief Commissioner of Income-Tax

3 APR 1995

बैंगलूरु/BANGALORE

To

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No.11, Second Floor,  
First Cross, Sujatha Complex,  
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for DEPUTY REGISTRAR  
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CENTRAL ADMINISTRATIVE TRIBUNAL  
BANGALORE BENCH; BANGALORE

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DATED THIS THE FIRST DAY OF MARCH, 1995

ORIGINAL APPLICATION NO. 349/1993

Mr. Justice P.K. Shyamsundar, Vice Chairman

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Smt. Anuradha Goyal, I.R.S.,  
Aged about 39 years  
W/o. Sri S.C. Goyal, I.R.S.,  
Deputy Commissioner of Income Tax  
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Bangalore.

.... Applicant

(By Advocate Dr. M.S. Nagaraja)

Vs.

1. Central Board of Direct Taxes  
represented by Chairman  
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New Delhi.
2. Union of India represented by  
Secretary to Government  
Ministry of Finance  
Department of Revenue, New Delhi.
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Deputy Commissioner of Income  
Taxes (Tax), C/o. Chairman  
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Deputy Commissioner of Income Tax  
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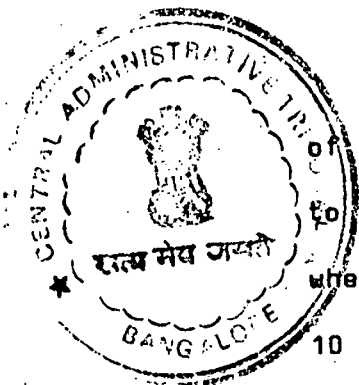
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(By Shri M.S. Padmarajaiah, S.C.G.S.C.)

O R D E R

Mr. Justice P.K. Shyamsundar, Vice Chairman:



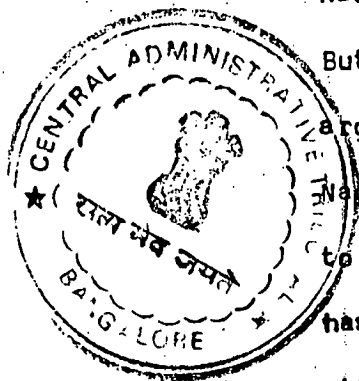
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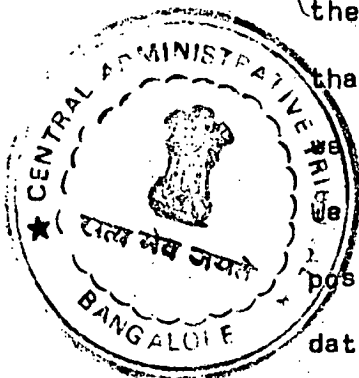
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TRUE COPY

24/3/95  
Section Officer  
Central Administrative Tribunal  
Bangalore Bench

Scri-  
V. RAMANAN  
MEMBER (A)

Scri-  
(P.K. SHYAMSUNDAR)  
VICE CHAIRMAN

CENTRAL ADMINISTRATIVE TRIBUNAL  
BANGALORE BENCH

Second Floor,  
Commercial Complex,  
Indiranagar,  
BANGALORE - 560 033.

Dated: **17 JUL 1995**

Misc.Appln.No.299 of 95 in

APPLICATION NO. 349 of 1993.

APPLICANTS: **Smt. Anuradha Goyal IRS.,**

**V/S.**

RESPONDENTS: **Chairman, Central Board of Direct Taxes,  
New Delhi and eleven others.,**

To

1. **Dr. M. S. Nagaraja, Advocate,  
No. 11, Sujatha Complex,  
First Cross, Second Floor,  
Gandhinagar, Bangalore-9.**
2. **Sri. M. S. Padmarajaiah, Sr. C. G. S. C.,  
High Court Bldg, Bangalore-1.**


Subject:- Forwarding copies of the Orders passed by the  
Central Administrative Tribunal, Bangalore-38.

---xxx---

Please find enclosed herewith a copy of the Order/  
Stay Order/Interim Order, passed by this Tribunal in the above  
mentioned application(s) on 06-07-1995.

Issued on  
17/07/95

gm\*

*for*   
DEPUTY REGISTRAR  
JUDICIAL BRANCHES.

In the Central Administrative Tribunal  
Bangalore Bench  
Bangalore

MA 299/957 /r Sub-Office

Application No. 349 ..... of 1993

Smt. Anuradha Goyal IRS v/s. Chairman. C.B. of Direct Taxes

Date	Office Notes	Orders of Tribunal
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(PKS)VC/(VR)M(A)

JULY 6, 1995.

Learned Standing Counsel who has made this miscellaneous application tells us that our directions required to be complied within 3 months period will be done in the next one month and therefore, asks for extension of time by one month. In the circumstances, time for compliance of the directions is extended by one month only from the date of this order.

Solr

Solr



MEMBER(A)

VICE-CHAIRMAN.

TRUE COPY

*[Signature]*  
Section Officer  
Central Administrative Tribunal  
Bangalore Bench  
Bangalore