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IN THE CENTRAL ADMINISTRATIVE TRIBUNAL HYDERABAD BENCH HYDERABAD

O.A. NO. 1176/94

Between:

Dt. of Order: 20.10.97

1. D.L.R.L.Civilian Employees Union

2. G.T.Gopala Rao

Applicants

And

1. The Director, Defence Electronics Research Laboratory, (D.E.R.L) Chandravananutta, Hyderabad.
2. Commissioner of Profession Tax/ Commissioner of Commercial Taxes, A.P., Hyderabad.
3. Deputy Commercial Tax Officer, Saidabad, Malakpet Circle, Hyderabad.

Respondents

Counsel for the Applicants : Mr. S. Lakshma Reddy

Counsel for the Respondents : Mr. V. Bhimanna, Addl. CGSC
Mr. M. Ramaiah for RR 2 & 3.

CORAM:

THE HON'BLE SHRI R. RANGARAJAN : MEMBER (A)

THE HON'BLE SHRI B.S. JAI PARAMESHWAR : MEMBER (J)

contd...

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(Order per Hon'ble Shri R.Rangarajan, Member (A)).

Heard Sri Srinivas for Sri S.Lakshma Reddy, counsel for the applicants, Sri V.Bhimanna, standing counsel for Respondent No.1 and Sri S.Abdulla for Sri M.Ramaiah for Respondents 2 and 3.

2. Additional affidavit has been filed today by Respondent No.1 with copies to other sides stating that the delay in recovery was due to the applicants and there is no delay on the part of Respondent No.1 in delaying the recovery or professional tax. We direct on 17-10-97 to give a copy of this affidavit on 18-10-97 to other side counsel so that they can check the veracity of the affidavit from their clients. Respondent No.1 failed to carry out our instructions. As the delay in finalising this case, which was instituted in 1994 is due to the delay made by Respondent No.1, we feel that he is liable to pay some amount for the delay. Hence we direct Respondent No.1 to pay Rs.300/- to Andhra Pradesh Legal Services Authority, High Court of AP, Hyderabad, due to the delay caused by him. On that basis the OA is listed for judgement tomorrow.

3. Learned counsel for the applicant submits that the Respondents 2 and 3 has no powers to levy the professional tax. This Tribunal has powers to direct for the payment of arrears earlier to 31-3-90 but whether this Tribunal has jurisdiction to decide whether Respondent No. 2 and 3 are the authorised authorities for levying the professional tax. The learned counsel for Respondent No.2 and 3 relying on the judgement in OA 752/92 on the file of this Bench dt.30-4-93 states that it was held that this Tribunal has got jurisdiction. In view of the above, list this OA for judgement on 21-10-97 above admissions.


(B.S.JAI PARAMESHWAR)
Member (J)
(20/10/97)


(R.RANGARAJAN)
Member (A)

Dated: 20th October, 1997.
Dictated in Open Court.

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