

CENTRAL ADMINISTRATIVE TRIBUNAL: HYDERABAD BENCH:
AT HYDERABAD.

O.A.NO.398 OF 1995.

DATE OF ORDER :-18TH NOVEMBER, 1997.

BETWEEN :

1. Defence Research and Development
Laboratory(DRDL)/Research Centre Imarat(RCI)
Civilian Workers and Employees Association,
Chandrayanagutta, Hyderabad, rep. by its
General Secretary Secretary
Sri G.Satyanarayana Rao

2. G.Satyanarayana Rao ... APPLICANTS
AND

1. Director, Defence Research and
Development Laboratory(DRDL)/
Research Centre Imarat(RCI)
Chandrayanagutta, Hyderabad.

2. Commissioner of Professional 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. KOTA BHASKARA RAO
C.G.S.C.

CORAM :

HONOURABLE MR. R. RANGARAJAN, MEMBER(ADMN.)

ONC HONOURABLE MR.B.S.JAI PARAMESHWAR, MEMBER(JUDL.)

Jan'

ORDER (ORAL)

(Per Hon. Mr. Jai Parameshwar, Member (Judicial))

1. Heard Mr. S. Lakshma Reddy, the learned counsel for the applicants and Mr. K. Bhaskara Rao, the learned counsel for the respondents.

2. The applicant No. 1 is the Employees' Association of the employees of DRDL, Chandrayanagutta, Hyderabad and the applicant No. 2 is the Member-General Secretary of the said Association and an employee under the respondent No. 1.

3. The applicants 1 and 2 are aggrieved by the decision of the respondent No. 1 to recover the arrears of professional tax for the years from 1987-88 to 1991-92 as per the orders of assessment passed by the respondents 2 and 3.

4. Hence they have filed this O.A. for a declaration that the professional tax payable from 15.6.87 to 31.8.92 is time barred under Section 8 or 9 of the Act No. 22 of 1987 i.e. The A.P. Tax on Professions, Trades, Callings and Employments Act, 1987 and the consequential action of the 1st respondent in proposing deduction of the professional tax arrears with effect from March, 1995 pay is totally illegal, unauthorised and without jurisdiction and consequently to prohibit the respondents from making any such deductions from their salary.

5. The grounds urged in this O.A. are similar to the grounds urged in O.A. Nos. 1176 & 1404 of 1997 decided by this Bench on 5th November, 1997.

6. In the said O.A.s, we have considered the grounds and formed an opinion that the respondents 2 and 3 were

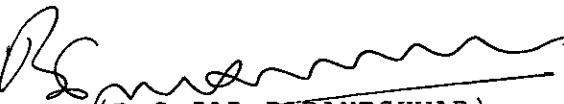


justified in assessing the professional tax and demanding the arrears of professional tax from 15.6.87 to 31.8.92 from the respondent No.1.

7. In the said O.As we made certain observations regarding the ~~inaction~~ ^{not} taken by the respondent No.1 in not safeguarding the interest of the State Government as well as the employees working under it.

8. ~~for the reasons~~ O.A. is liable to be dismissed. The observations made in the said O.As. will also apply to this O.A.

9. The O.A. is accordingly dismissed. No order as to costs.


 (B.S. JAI PARAMESHWAR)
 18.11.97
 MEMBER (JUDICIAL)


 (R. RANGARAJAN
 MEMBER (ADMINISTRATIVE)

Dated the 18th November, 1997.
 Dictated in the Open Court.


 D.R.

DJ/

18/11/97
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TYPED BY
COMPARED BY

CHECKED BY
APPROVED BY

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL
HYDERABAD

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

AND

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

Dated: 18/11/97

ORDER/JUDGMENT

~~M.A/R.A/C.A.NO.~~

in
D.A.NO. 398/95

Admitted and Interim Directions
Issued.

Allowed

Disposed of with Directions

Dismissed

Dismissed as withdrawn

Dismissed for Default

Ordered/Rejected

No order as to costs.

YLR

II Court

