

CENTRAL ADMINISTRATIVE TRIBUNAL : HYDERABAD BENCH :
AT HYDERABAD.

O.A.No.1431 of 1996.

Date of order-5th November, 1997.

Between :

SHAIK KAREEMULLAH

.....

APPLICANT

A N D

1. Union of India, represented
by its Secretary, Ministry of
Finance (Department of Revenue)
Central Board of Direct Taxes,
New Delhi.
2. The Chief Commissioner of Income Tax,
Andhra Pradesh, Hyderabad
At 8th Floor, Ayakar Bhavan,
Hyderabad.
3. Selection Committee for Sportsmen
Recruitment, O/o Chief Commissioner
of Income Tax, 8th Floor,
Ayakar Bhavan, Hyderabad.
4. P.R.Jaya Kumar, Working as Income
Tax Inspector, O/o Director of Income Tax,
9th Floor, Ayakar Bhavan, Basheer Bagh,
Hyderabad.
5. P. Prabhakar, Working as Income Tax
Inspector, O/o Director of Income Tax,
9th Floor, Ayakar Bhavan, Basheer Bagh,
Hyderabad.
6. P. Alphones, Working as Income Tax
Inspector, O/o Asst. Commissioner of
Income Tax (Admn.) Circle-I,
6th Floor, Ayakar Bhavan,
Basheer Bagh, Hyderabad. Respondents.

Counsel for the Applicant :- Party-in- person.

Counsel for the Respondents :- Mr. V.Bhimanna, ACGSC.

Counsel for the Respondents-4&6-Mr. T.P.Acharya.

Counsel for the Respondent-5 -Mr. GVRs Vara Prasad.

CORAM :

THE HON'BLE MR. R. RANGARAJAN, MEMBER (ADMN.)

THE HON'BLE MR. B.S.JAI PARAMESHWAR, MEMBER (JUDL.)

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O R D E R.

(As per Hon. Mr. B.S.Jai Parameshwar, Member(Judicial))

1. Heard the applicant in person. Heard Mr. V. Bhimanna, learned counsel for the official respondents, Mr. T.P.Acharya, learned counsel for the respondents 4 and 6 and Mr. G.V.R.S. Varaprasad, learned counsel for the respondent No.5.
2. This is an application under Section 19 of the Administrative Tribunals Act. The application was filed on 6.12.96.
3. During the year 1991 the applicant was working as L.D.C. in the office of the Assistant Commissioner of Income Tax, Circle-I, Hyderabad. On 30.12.91 the respondent No.2 invited applications from the departmental candidates who were outstanding in the field of Sports to fill up one vacancy of the post of Inspector of Income Tax. On 1.1.92 the applicant submitted his candidature. The selection process was, however, not completed. The respondent No.2 issued another notification for filling up the three posts of Inspector of Income Tax. The respondents 3 to 5 ^{and another had} also submitted their candidatures. By the time, the three posts of Inspector of Income Tax was filled, pursuant to the said renotification, one more post became available. In response to the renotification issued by the respondent No.2, eleven departmental candidates applied for the three posts of Inspector of Income Tax. Since one more post became available, the respondent No.3- the Selection Committee, recommended the names of the respondents 4 to 6 and another, to fill up the four posts of Inspector of Income Tax. However, the respondent No.3 recommended to offer the ^{alternative} post of U.D.C. to the applicant. The respondent No.2 accepting the

recommendation of the respondent No.4 issued the order dated 20.7.94 offering the post of U.D.C. to the applicant. The applicant accepted the same and is presently working as such.

4. The applicant and the respondents 4 to 6 claim to be outstanding persons in the various disciplines in the field of Sports. The applicant claims to be the champion in Power lifting. The respondent No.4 claims to be an athlete. ^{The} respondents 5 and 6 claim to be outstanding persons in Hockey.

5. The applicant being not satisfied with the selection made by the Selection Committee, filed O.A.No.953/94 before this Tribunal. The said O.A. was decided on 10.6.95. In that O.A. direction was given to the respondent No.2 to consider the representation of the applicant and to send a suitable reply. In accordance with the direction given by this Tribunal in O.A.No.953/94, the respondent No.2 considered the representation dated 21.6.96 of the applicant and by his proceedings C.R.No.78/Estt./Sports/96 dated 22.10.96 the respondent No.2 rejected the claim of the applicant for the post of Inspector of Income Tax.

6. The applicant has filed this O.A. challenging the impugned order dated 22.10.96. The impugned order is at Annexure-1 to the O.A. The copy of the representation of the applicant dated 21.6.96 is at Annexure-2.

7. The applicant has challenged the impugned order on the grounds that the impugned order is illegal, arbitrary and against the rules; that the impugned order is splitting in nature; that the impugned order is silent on the basic questions and issues raised by him in his representation; that the respondent No.2 did not consider merits of the representation in order to

support their illegal action and cover up their omissions; that the Government of India had introduced the scheme to appoint meritorious sports persons in the department by reservation of 5 % vacancies provided they follow^{-ed} the rules and regulations and the circular instructions issued in circular F.No.12034/17/88-AD-VII dated 23.12.88; that the object and selection of the sports recruitment is completely different and independent from the Staff Selection Commission recruitment; that as per the said circular, the respondents were required to conduct the proficiency, practical/field test to confirm the current form and level of participation and of the sports persons/according to their ranking in the level of participation and current form, the respondents should prepare the panel list basing on the proficiency reports issued by the Coaches appointed on their respective disciplines; that the other procedure like personality test/ interview has not been incorporated in the circular; that except high sports merit, no other factors like personality test/interview play role in sports recruitment; that the respondent No.2 misled the Government and the candidates who applied for this recruitment, without following the procedure laid down in the circular dated 23.12.88; that the respondents 4 to 6 had never participated in any high level competitions like National or International because they left the sports activities a decade or 15 years ago and they were not in the current form having not participated in the high level competitions in their entire sports career; that the respondent No.2 had not mentioned in the impugned order that the respondents 4 to 6 were meritorious than him; that the respondent No.2 did not

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follow the criteria incorporated in the O.M. dated 4.8.80 while selecting the meritorious sports persons; that the O.M. dated 4.8.80 clearly indicated to give special preference to the higher level candidates who had participated or represented in the International and National levels; that the clarification was issued on 4.5.95 in which the order of preference was incorporated; that the respondent No.2 had given the self-supporting notions in the impugned order; that the observations made by the respondent No.2 to the effect that he lost his right to challenge the selection on account of acceptance of the post of U.D.C. offered to him; that the said view is not tenable; that the respondent No.2 has not taken into consideration the ^{and} records/ achievements made by him in the Power lifting and that he has prayed for the following reliefs :

- (a) To call for the records relating to and connected with the selection of the candidates for the posts of Inspector of Income Tax including the proficiency reports given by the Weight lifting Coach to him and by the Hockey and Athletics Coaches given to the respondents 4 to 6;
- (b) To declare the action of the second respondent in issuing the impugned order dated 22.10.96 without considering the merits of the applicant as illegal, mala fide and against the rules ;
- (c) To declare the action of the respondents 2 and 3 for non-selection of the applicant to the post of Inspector of Income Tax by preferring him than the respondents 4 to 6 as illegal and arbitrary; and

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(d) Consequently to direct the official respondents to appoint the applicant as Income Tax Inspector in the vacancies notified through the notifications dated 30.12.91 and 7.8.93 by the official respondents by preferring the applicant than the respondents 4 to 6 with retrospective effect, etc.

8. A reply has been filed by the respondents 1 to 3 to the effect that the Selection Committee drew up the select panel of the first four candidates for appointment as Inspectors of Income Tax; that in respect of three candidates who were interviewed, the Selection Committee felt, subject to the vacancy being available, to offer the post of U.D.Clerks and the applicant was one of the three candidates; that the Selection Committee thus recommended the case of the applicant for offering the post of U.D.C.; that accordingly vide Memo dated 20.7.94 they offered the post of U.D.C. to the applicant; that the applicant accepted the offer and reported for duty as U.D.C. on 22.8.94 and since then he has been working in the Income Tax Office, Circle-V, Hyderabad; that the applicant lost his right to challenge the selection of four persons to the posts of Inspector of Income Tax on his acceptance of the post of U.D.C. offered by the Selection Committee; that the applicant was fully aware of the fact that a lower post was offered which he willingly accepted and joined and that offering of the lower post can be said to be in general interest; when a candidate who makes it upto the final screening by virtue of his

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merit, does not get totally left out and a vacancy gets filled in, in the process.; that the sports persons belonging to a particular sports discipline cannot evaluate or appraise the merits of the other sports persons; that it is only on the basis of the relative merits, the Selection Committee will recommend the suitable persons; that there are no grounds in the O.A. and that the O.A. be dismissed with costs.

The respondents have enclosed to their counter the copy of the impugned order as Annexure-R.1.

9. The respondents 4 & 6 filed a counter stating that at the time when the applicant was initially appointed as L.D.C. in the department, he was not entitled to be appointed against the Sports quota ^{then} a since the Weight Lifting was not recognised game.; that they are outstanding persons in the running race (athlete) and in Hockey; that no Government order or Office Memorandum exempts any of the requirements for a post with regard to the Sportsmen; that meritorious sportsmanship is only one of the criterias required for the post to be filled; that the Selection Committee adopted the correct procedure in preparing the panel; that the Selection Committee followed the instructions contained in O.M. dated 4.8.80; that the merit of a candidate is assessed basing on the entire selection process and as such taking into account all the marks put together, the select panel will be prepared; that merit in sports is only one of the criteria to select the candidates along with other requirements and not the only criteria; that they are also meritorious in the respective disciplines in the field of sports; that the applicant is estopped from challenging the selection and preparation of the panel list for the

post of Inspector of Income Tax ~~for having accepted the~~
lower post offered by the respondent No.2 and 3;
that the apex Court and several Courts have concluded
that the candidates are estopped from questioning
the selection held having once participated in the
test and they could not get selected; that the
decision of the Selection Committee can be interfered
with only to the limited extent ~~when any~~ illegality
was committed pursuant to the material irregularity
either in the constitution of the Selection Committee
or its procedure; that in the instant case, no such
irregularities have occurred in constituting the
respondent No.3 as the Selection Committee; that the
contention of the applicant with regard to the
constitution of the Selection Committee and the
alleged collusion between the respondents 2 and 3
cannot be entertained; that there are no allegations
of mala fides except some general allegations ~~have been~~
made by the applicant in the O.A.; that there are no
grounds to interfere with the proceedings of the
Selection Committee and that the O.A. be dismissed
with costs.

10. The respondent No.5 has filed his counter
contending that the applicant cannot challenge the
selection on account of his acceptance of the post
of U.D.C. as recommended by the respondent No.3; that
he is an outstanding person in Hockey and that he
has got credentials and got the level of participation
in the said sports; that the Weight Lifting was not
recognised as the sport, when the applicant was
initially appointed; that one Ramesh was also one
of the selected candidates along with him; that the
~~not~~ applicant has ~~impleaded~~ him as a party to this O.A.;

and that on these grounds, the O.A. is liable to be dismissed.

11. The applicant has filed his reply statement more or less reiterating the grounds made in his O.A.

12. On 24.6.97 we directed the respondents to clarify the matter in the form of an additional affidavit and to furnish a copy of the same to the applicant so that he can have his say in the matter. Accordingly, the Chief Commissioner of Income Tax, Andhra Pradesh, Hyderabad, has filed the additional affidavit dated 2.7.97 along with an enclosure.

The applicant has also filed a reply to the additional counter affidavit.

13. In the additional affidavit filed by the respondents 1 to 3 they have explained the method as to how integration of different sports persons was done; whether viva voce was permitted or provided under the rules and instructions; whether the written examination was the only criteria to determine the final selection; whether a decision could have been taken on the file without conducting the viva voce test/ personality test and the various factors leading to selection by the Selection Committee for preparing the panel.

14. The contentions of the respondents that the applicant is a Power Lifter and that the **said** game was not recognised at the time when the applicant entered into the service cannot be the ground to reject the claim for selection to the post of Inspector of Income Tax against the Sportsmen quota. None had objected as to the competency of the applicant in the Power Lifting discipline in the field of sports, **and his selection as L.D.C. against the Sportsmen Quota.**

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15. The respondents further contended that the applicant having participated in the written test, field test and viva voce test is now debarred from making the allegations against the non-selection. In fact, the respondents relied on the principle enunciated by the Hon'ble Supreme Court of India in the case of Madanlal and others vs. State of Jammu and Kashmir (reported in 1995(2) SLR 209) and also another decision in the case of University of Cochin vs. N.S. Kanjoonjamma and others (reported in (1994)4 SCC 426).

In the case of National Institute of Mental Health and Neuro Sciences vs. Dr. K. Kalyana Raman and others (reported in (1992)21 ATC 680) the Hon'ble Supreme Court of India has been pleased to observe in paras-7 and 8 as under :

" We will first consider the second point. In the first place, it must be noted that the function of the Selection Committee is neither judicial nor adjudicatory. It is purely administrative. The High Court seems to be in error in stating that the Selection Committee ought to have given some reasons for preferring Dr Gauri Devi as against the other candidate. The selection has been made by the assessment of relative merits of rival candidates determined in the course of the interview of candidates possessing the required eligibility. There is no rule or regulation brought to our notice requiring the Selection Committee to record reasons. In the absence of any such legal requirement the selection made without recording reasons cannot be found fault with. The High Court in support of its reasoning has however, referred to the decision of this Court in Union of India v. Mohan Lal Capoor. That decision proceeded on a statutory requirement. Regulation 5(5) which was considered in that case required the Selection Committee to record its reasons for superseding a senior member in the State Civil Service. The decision in Capoor case was rendered on September 26, 1973. In June 1977, Regulation 5(5) was amended deleting the requirement of recording reasons for the supersession of senior officers of the State Civil Service. The Capoor case cannot, therefore, be construed as an authority for the proposition that there should be reason formulation for administrative decision. Administrative authority is under no legal obligation

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to record reasons in support of its decision. Indeed, even the principles of natural justice do not require an administrative authority or a Selection Committee or an examiner to record reasons for the selection or non-selection of a person in the absence of statutory requirement. This principle has been stated by this Court in R.S.Dass v. Union of India in which Capoor case was also distinguished.

8. As to the first point we may state at the outset that giving of reasons for decision is different from, and in principle distinct from, the requirements of procedural fairness. The procedural fairness is the main requirement in the administrative action. The 'fairness' or 'fair procedure' in the administrative action ought to be observed. The Selection Committee cannot be an exception to this principle. It must take a decision reasonably without being guided by the extraneous or irrelevant consideration. But there is nothing on record to suggest that the Selection Committee did anything to the contrary. The High Court however, observed, that Dr Kalyana Raman did not receive a fair and reasonable consideration by the Selection Committee. The inference in this regard has been drawn by the High Court from the statement of objections dated February 18, 1980 filed on behalf of the Selection Committee. It appears that the Selection Committee took the stand that Dr. Kalyana Raman did not satisfy the minimum requirement of experience and was not eligible for selection. The High Court went on to state that it was somewhat extraordinary for the Selection Committee after calling him for the interview and selecting him for the post by placing him second, to have stated that he did not satisfy the minimum qualifications prescribed for eligibility. According to the High Court the stand taken by the Selection Committee raises serious doubts as to whether the deliberations of the Selection Committee were such as to inspire confidence and reassurance as to the related equality and justness of an effective consideration of this case. It is true that selection of the petitioner and the stand taken by the Selection Committee before the High Court that he was not eligible at all, are, indeed, antithetical and cannot co-exist. But the fact remains that the case of Dr Kalyana Raman was considered and he was placed second in the panel of names. It is not shown that the selection was arbitrary or whimsical or the Selection Committee did not act fairly towards Dr Kalyana Raman. The fact that he was placed second in the panel, itself indicates that there was proper consideration of his case and he has been treated fairly. It should not be lost sight of that the Selection Committee consisted of experts in the subject for selection. They were men of high status and also of unquestionable impartiality. The Court should be slow to interfere with their opinion."

16. The respondents 1 to 3 have also produced the records of the selection proceedings and also the

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applicant and the respondents 4 to 6 have produced the various testimonials to substantiate their claim in various disciplines in the field of sports.

The applicant claims to be a champion in the Power Lifting. He has produced the certificates and other testimonials to substantiate his claim. The respondent No.4 is an athlete and the respondents 5 and 6 are the Hockey players. They also claim to have participated in the State and National levels in Hockey.

17. The Selection Committee considered the various credentials of the applicant and the respondents 4 to 6 for preparing ~~the~~ selection panel. As observed above, 11 candidates responded to the notification. By the time the selection process could be completed, one more post became available. Hence, the Selection Committee prepared a panel of four names recommending them for the appointment to the post of Inspector of Income Tax. In the said panel, the name of the applicant was not included. However, the Selection Committee recommended another panel consisting of three names including that of the applicant and recommended for offering a higher post ~~and~~ the post of U.D.C. to them-subject to availability of the posts. Accordingly, the respondent No.2 accepted the recommendation of the Selection Committee and offered the post of U.D.C. to the applicant. The applicant accepted the offer and joined the post of U.D.C.

18. Now the respondents 1 to 3 in particular and the respondents 4 to 6 in general contend that the applicant having accepted the alternative post offered to him cannot challenge the Selection Committee

proceedings. We are not persuaded to accept the said view. Mere acceptance of the post of U.D.C. offered by the respondent No.2 does not take away the right of the applicant to challenge the selection to the post of Inspector of Income Tax. The applicant can challenge the same and his right is not taken away by the mere acceptance of the alternative post offered by the respondent No.2. **Hence their contention is rejected.**

19. The applicant while challenging the select list contended that there was a collusion between the respondents 2 and 3. He has made certain allegations against the respondents 2 and 3. However, we are not able to accept the said contentions. No particular mala fide intention is attributed either to the process of selection or to the respondent No.2. The Selection Committee keeping in view the circular instructions contained in the circulars dated 23.12.88 and 4.8.80 made the selection and prepared the panel. Therefore, we are not persuaded to accept the contention of the applicant that the select list was prepared in collusion with the respondent No.2.

20. The other contention i.e. the interview or the personality test was not necessary while selecting the process against the sportsmen quota. It is the case of the applicant that by calling for the interview or personality test, the Selection Committee committed illegality by giving deliberately more marks to the least deserving candidates and thereby his chances became remote for selection to the post of Inspector of Income Tax. According to him, the selection could have **processed and** been completed without the interview or the personality test. He claims that interview or the personality test **was** a farce. As already observed, the applicant participated

in the Field test and the interview/personality test. Having participated in the tests, the applicant cannot turn back and say that the interview/personality test was not necessary and the selection process could have been completed without the interview/ personality test. The notification clearly indicated the mode of selection to the post of Inspector of Income Tax. The respondents 1 to 3 have also furnished the copy of the said notification along with their additional affidavit. The applicant knowing fully well the mode of selection appeared in the tests. Therefore, it does not lie in the mouth of the applicant to say that the personality test/ interview was not necessary to prepare the select list.

21. The other contention of the applicant is that the respondents 4 to 6 have no level of participation. He claims that they were in the field of sports about 15 years ago. Thus he has challenged the selection of the respondents 4 to 6. On the other hand, the respondents 4 to 6 claim themselves to be merited for consideration against the Sportsmen quota and that the relative merit has to be taken into consideration depending upon one's performance in the field of sports and therefore, the contention of the applicant is not correct.

22. The Selection Committee prepared the select list for the posts of Inspector of Income Tax against the Sportsmen quota. The Selection Committee prepared the panel of four names. The respondents relied upon the Establishment and Administration for Central Government Officers and contend that the procedure prescribed therein for selection of persons against the Sportsmen quota has been fully complied with.

23. At the conclusion of the arguments, we directed the applicant and the respondents 4 to 6 to produce their credentials in their respective disciplines in sports to substantiate their claim of high level participation in sports.

24. (a) The applicant has produced 35 certificates issued by the State of Andhra Pradesh National and above National level. He claims to have acquired National level Championship consecutively from 1989 to 1995 and State level Championship consecutively for a period of 11 years from 1984 to 1995. Further he claims to have participated in Asian Trials representing the country in the discipline of Powerlifting in sports.

(b) The respondent No.4 is an athlete. He claims to have participated in Inter-University Championship, Senior National Championship, Inter-State Championship, National School Games at Calcutta and to have acquired Gold Medal in Inter-Railways Championship at New Delhi, Bronze Medal in Inter-Railway Championship at New Delhi and Silver Medal in Inter-Divisional Championship at Secunderabad and at New Delhi during the years 1983, 1987 and 1991.

(c) The respondent No.5 claims to be an outstanding sportsman in the Hockey discipline. He has produced certificates of participation in All India Civil Services and during 1991 and Hockey Tournaments from 1987 - 1988/ certificates issued by the Hockey Associations, Andhra Pradesh, ~~and~~ Madras and Shri Venkateswara University, Tirupati.

(d) The respondent No.6 also claims to be an outstanding person in Hockey discipline. He has produced the certificate in support of his participation in the Inter-Zone Hockey Championship at Bombay, representing All India Hockey Championship at Bangalore, South Zone Championship at Ernakulam, Senior Nationals at Palghat

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National Games at Delhi and All India Civil Services at Cuttack, Chandigarh, Thirunalveli and New Delhi.

(e) Thus the applicant and the respondents 4 to 6 claims to have outstanding credentials in their respective disciplines in the field of sports.

25. The respondents 1 to 3 have produced the records relating to the Field test conducted in 1994 for recruitment to the post of Inspector of Income Tax. Perused the same. The selected candidates had secured the following marks in sports events and in the interview.

Sl. No.	Name of candidate.	Marks obtained in the		Total Rank.	
		Sports Events.	Interview.		
1.	Shri Ramesh	98	90	188	1 Not a party
2.	Shri P. Prabhakar	70	95	165	4 (R-5)
3.	Shri Althouse Absolem	82	85	167	3 (R-6)
4.	Shri R. Jayakumar	95	77	172	2 (R-4)
5.	Shaik Kaleemullah	82	74	156	6 (Applicant)

26. Had the selection been made solely on the basis of individual's level of participation, the applicant would have come within the number of selections. The respondent No.5 who had secured less marks in the sports events, could make up for selection because of his high marks secured by him in the interview. It is on this score the applicant strenuously tried to convince us that the interview was a farce.

27. It is for the respondents to take a decision whether interview was necessary for completing the process of selection. The interview enables the Committee to evaluate, personality, capability, knowledge and other factors. Mere level of participation in the field of sports may not be a decisive factor to make selection. The submission of the applicant that the Selection Committee gave higher marks to enable the candidates to come within the zone of consideration cannot be accepted. We humbly feel that viva voce test (interview) is necessary even for candidates appearing against Sports quota. Their performance in various disciplines of sports makes them eligible to apply for the posts against Sports Quota. That cannot be the basis for selection. Interview enables the Selection Committee to assess the suitability of the candidate for a particular post.

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We are not convinced with the above submission. It is for the Selection Committee to conduct the interview and/or be satisfied with the field test. We cannot say that the interview has to be dispensed with for the sportsmen who have participated in the field test. It is upto the Selection Committee to decide the mode of selection. Further when the applicant once participated in the interview cannot turn back and say that the interview was not necessary. He has also not alleged any kind of mala fides against the Selection Committee. When that is so, it cannot be said that the interview was not necessary when once the sportsman participated in the field test. We cannot direct that the Field test must be the only test for selection. It is the policy of the Executive to adopt a mode of selection and take a decision in respect of which the Tribunal has no jurisdiction. Therefore, we reject the contention of the applicant that the interview was not necessary for the sportsmen who had participated in the Field test. Further the applicant is barred from questioning the interview having once participated in the same. Hence the allegation made against the Selection Committee has not been substantiated.

28. Hence, we feel proper to direct the respondents to consider the case of the applicant in the immediate next available vacancy in the post of Inspector of Income-Tax against the Sports quota.

29. For the aforesaid reasons, we issue the following directions :

(a) The impugned order dated 22.10.1996 passed by the respondent No.2 is hereby set aside.

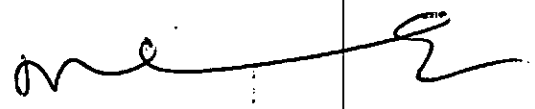
(b) The respondent No.2 shall consider the case of the applicant for the post of Inspector of Income-Tax in the immediate next available vacancy against the Sports quota.

30. With the above directions, the O.A. is disposed of. No order as to costs.

Perused the selection proceedings consisting of six files and returned.



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

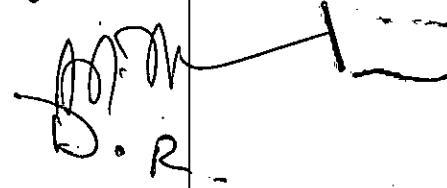


(R. RANGARAJAN)
MEMBER (ADMINISTRATIVE).

5-11-97

Dated the 5th November, 1997.

DJ/



~~DA 1431/96~~ DA.1431/96

Copy to:-

1. The Secretary, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, New Delhi.
2. The Chief Commissioner of Income Tax, A.P. Hyderabad At 8th Floor, Ayakar Bhavan, Hyderabad.
3. The Selection Committee for Sportsmen Recruitment, O/o The Chief Commissioner of Income Tax, 8th Floor, Ayakar Bhavan, Hyderabad.
4. One copy to Mr. Shaik Kareemullah, U.D.C., O/o The Asst. Commissioner of Income Tax (Admn.) Circle 5, III Floor, Ayakar Bhavan, Hyderabad.
5. One copy to Mr. V. Bhimanna, Addl. CGSC., CAT., Hyd.
6. One copy to BSJP M(J)? CAT., Hyd.
7. One copy to D.(A), CAT., Hyd.
8. One duplicate copy.

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19/11/92

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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: 5-11-97

~~ORDER/JUDGMENT~~

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

in

O.A.NO.

1431 / 96

~~Admitted and Interim Directions
Issued.~~

~~Allowed~~

~~Disposed of with Directions~~

~~Dismissed~~

~~Dismissed as withdrawn~~

~~Dismissed for Default~~

~~Ordered/Rejected~~

~~No order as to costs.~~

YLKR

II Court

