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CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH
GUWAHATI-05

(DESTRUCTION OF RECORD RULES, 1990)

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O.A/T.A No...337/2000

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SECTION OFFICER (Judl.)

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH: GUWAHATI 5

ORIGINAL APPLICATION NO. 337/00

B.K. Deb. Senka & ors. APPLICANTS
versus.

Union of India & ors Respondents.

FOR THE APPLICANT(S) Mr. B.K. Sharma, Dr. A.Dr.
ADVOCATE " Sr. Sami,
" Mr. Nair,

FOR THE RESPONDENT(S) C.G.S.C.

Notes of the Registry DATE COURT'S ORDER

17.10.00 Present : The Hon'ble Mr Justice D.N. Chowdhury, Vice-Chairman.

Application is in
form but not in time
and not in Petition is
not valid / not valid C.F.
or Rs. 5/- paid

IFCOT No. 26503428
Dated 15/10/2000

AM 17/10/2000
Dy. Register.

recd 17/10/2000

Heard Mr. B.K. Sharma, learned Sr. counsel for the applicants and Mr. A. Deb Roy, learned Sr.C.G.S.C for the respondents.

Issue notice to show cause as to why this application shall not be admitted. Returnable by six weeks.

List on 30.11.2000 for show cause and admission. In the meantime the respondents are directed to allow the five applicants to appear in the Junior Accounts Officer Part-II examination which is soon scheduled to be held but the result of the applicants should not be published until further orders from this Tribunal.

Notice prepared and sent to
D/S. for giving the respondent
No. 1 to 3 wide D/No. 2502
to 2504 dtd 7/11/2000
23/10/2000 under P.R. No. 2697, 98
dtd 7/11/2000.

① Service report are
still awaited.

30.11.00

Vice-Chairman

② No. 108 has been filed

It has been stated by Mr. A. Deb Roy, learned Sr.C.G.S.C that reply to the show cause is filed. Application is admitted. No further notice need be issued.

List on 22.12.2000 for order.

29.11.2000

30-11-2000

Show cause reply filed
by the respondents.

R.D.

On the prayer of learned counsel
for the respondents four weeks time is
allowed for filing of written statement.
List on 25.1.01 for filing of written
statement and further orders.

AK
Member

LM
Vice-Chairman

Show cause reply has
been filed.

1m

Regd
21.12.2000

25.1.01

Written statement has been filed.

Case is ready for hearing. List for
hearing on 1.5.01. The applicant may
file rejoinder if any, within 2 weeks.

K.L.Usha
Member

LM
Vice-Chairman

Show cause Reply has
been filed by the
respondent.

1m

1.5.2001

Hearing concluded, order reserved.

Regd
24.12.2000
LM
A.K.Tay
1.5

No. Rejoinder has
been filed.

9.5.01

Judgment and order pronounced in
the open court. The application is
disposed of. No order as to costs.

K.L.Usha
Member

LM
Vice-Chairman

15.5.2001

trd

Copy of the Judgment
has been sent to the
D.P.C.C. for issuing
the same to the applicant
as well as to the
A.C.G.R.C. for the record.

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CENTRAL ADMINISTRATIVE TRIBUNAL ::
GUWAHATI BENCH.

O.A./XXXX NO. 337 of 2000 of

DATE OF DECISION 9.5.2001

Sri Biplab Kumar Deb sinha & 4 Ors. APPLICANT(S)

Mr. S.Sarma. ADVOCATE FOR THE APPLICANT(S)

VERSUS -

Union of India & Ors. RESPONDENT(S)

Mr. A.Deb Roy, Sr. C.G.S.C. ADVOCATE FOR THE RESPONDENTS.

THE HON'BLE MR. JUSTICE D.N.CHOWDHURY, VICE-CHAIRMAN.

THE HON'BLE MR. K.K.SHARMA, MEMBER (A).

1. Whether Reporters of local papers may be allowed to see the judgment ?
2. To be referred to the Reporter or not ?
3. Whether their Lordships wish to see the fair copy of the judgment ?
4. Whether the judgment is to be circulated to the other Benches ?

5. Judgment delivered by Hon'ble VICE-CHAIRMAN.

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CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH

Original Application No. 337 of 2000.

Date of decision : This is the 9th day of May, 2001.

Hon'ble Mr. Justice D.N.Chowdhury, Vice-Chairman.

Hon'ble Mr. K.K.Sharma, Member (A).

1. Sri Biplob Kumar Deb Sinha,
2. Sri Nagen Kumar Sarma,
3. Sri Shashadhar Barman,
4. Sri Saleh Md Mizanur Rahman
5. Mrityunjoy Kundu.

(All the applicants are presently working as Senior Telecom Operating Assistants (General) TOA (G) in the office of the Telecom District Manager (TDM), Bongaigaon, Assam.)

By Advocate Mr. S. Sarma.

...Applicants

-versus-

1. Union of India,
represented by the Secretary to the
Government of India, Ministry of
Communication, Sanchar Bhawan,
New Delhi-1.
2. The Chief General Manager,
Telecom, Assam Telecom Circle,
Guwahati, Assam.
3. The Telecom District Manager (TDM),
Bongaigaon.

...Respondents

By Advocate Mr. A. Deb Roy, Sr. C.G.S.C.

O R D E R

CHOWDHURY J.(V.C.).

The applicants are five in number. All of them are working as Senior Telecom Operating Assistants (General) (for short TOA (G) in the office of the Telecom District Manager (for short TDM), Bongaigaon. They appeared in the JAO Examination (Part-I) held between 29.10.1999 and 31.10.1999. The said examination consisted of six papers namely, I, II, III, IV, V and VI. The applicants secured the

Contd..

minimum qualifying marks in paper I, II, III, IV and V. They could not however get qualified in paper VI i.e. the paper of Book Keeping and Advanced Accounting that carrying a maximum mark of 100. According to the applicants the question No. 1 of the said paper as well as question no. VI(b) were outside the syllabus. Question No. 1 carried 60 marks (compulsory) and question No. VI (b) contained 10 marks. Since it was outside the syllabus notified by the respondents the applicants could not answer those two questions which prejudicially affected their result. The case of the applicants was taken up by their Union but till filing of this application no decision was taken up and thereby seriously affecting the future prospect of promotion of the applicants to the post of Junior Accounts Officer. The applicants in this application pleaded that respondents had already granted 10 grace marks in respect of question no. VI (b) but no such measure was taken in respect of question no. I. According to the applicants the respondents acted illegally in not granting grace marks of 60% against question no. I and sought for a direction on the respondents from this Tribunal to declare the applicants as successful candidates in Part I to enable the applicants to appear in the subsequent examination i.e. JAO Part II.

2. The respondents submitted its written statement and admitted that the question no. VI (b) was out of the prescribed syllabus. In that view of the matter the respondents decided to provide 10 grace marks those who had attempted question no VI irrespective of the fact that whether the candidates did attempt or not to the part (b) of question no. VI. The respondents stated that the matter was examined in detail at the appropriate level and it was found that question no. 1 was covered by the prescribed syllabus of the subject of Advanced Accounting Paper VI of the JAO (Part I) examination.

3. Mr. S. Sarma learned counsel for the applicant had drawn our attention to the syllabus of Junior Accounts Officer Examination, more particularly in respect of Advance Accounting and Costing. Circular of the Department vide Department of Telecommunication Letter No.1-1/83-SEA dated 13.2.1985. The Advanced Accountancy and Costing by Shukla Grewal were the prescribed book referring to the syllabus and pointing to the chapter from the book. Mr. S. Sarma submitted that chapter IV appertained to the topic to consignment. The chapter was excluded from the syllabus. In the trial balance, cited in question number 1 was concerned with the text of consignment included one more item was mentioned as adjustment. A candidate was not in a position to understand the consignment of penalisation and relationship between consignment and consignee without knowing consignor accounts which was specifically comprised in Chapter IV, the excluded chapter for the examination. Referring to the question no. 1 asking the candidates to prepare trading and profit and loss account for the year ending 31.12.1996 and balance sheet as on that date. Mr. Sarma submitted that a candidate to answer that question it was necessary to know for him the closing balance which he had to be shown on the liability side on the balance sheet. A candidate who was only conversant with the topic of consignment in Chapter IV was ~~not~~ in a position to solve the question no. 1. The learned ^L counsel for the applicant submitted the aforementioned question carrying 60 marks since was outside the syllabus the applicants were put in disadvantageous situation and therefore a proper direction need be issued to the respondents either to provide grace marks or to declare their results excluding the question no. 1. Mr. A. Deb Roy, learned Sr. C.G.S.C. vehemently opposing the prayer submitted that the relief prayed for by the applicants were beyond the ken of Judicial Review.

Contd..

3. We have given our anxious consideration in the matter. The matter relates to the area of assessment of the performance of the candidate in a particular subject which can only be dealt with by a person fully conversant with such matter. It would not be appropriate for the Tribunal to go into the issue specifically earmarked for those persons acquainted and versed on the subject. It has been stated that the Union as well as the applicants submitted their representation in the fitness of things. It would be appropriate to issue a direction on the respondents to examine the matter afresh and if necessary by taking aid of some specialised person on the subject. The applicants may file appropriate representation narrating all the facts before the Chief General Manager within two weeks from the date of receipt of a certified copy of this order. If such representations are filed either individually or jointly the respondents shall examine the same and take appropriate measure as per law within a reasonable time.

4. The application thus stands disposed of. There shall however be no order as to costs.

K.K.Sharma

(K.K.SHARMA)
Member(A)

D.N.Chowdhury

(D.N.CHOWDHURY)
Vice-Chairman

trd

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH

Title of the case :

O.A. No. 2000

BETWEEN

Shri Biplab Kumar Deb Sinha & ors. Applicant.

AND

Union of India & Ors. Respondents.

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Filed by : S. Sarma, Advocate.

Regd. No. :

File : C:\WS7\BIPLAB

Date :

Central Adminis	trative Tribunal
Guwahati, 30th	
Nov, 2000	
Guwahati Bench	
BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL	
GUWAHATI BENCH : GUWAHATI	

An application under section 19 of the Central Administrative Tribunal Act, 1985)

D.A. No. of 20000

Between

1. Sri Biplab Kumar Deb Sinha,
2. Sri Nagen Kumar Sarma,
3. Sri Shashadhar Barman,
4. Sri Saleh Md Mizanur Rahman,
5. Mrityunjay Kundu,

All the applicants are presently working as Senior Telecom Operating Assistants (General) TOA (G) in the office of the Telecom District Manager (TDM) Bongaigaon, Assam.

... Applicants.

- AND -

1. Union of India,
represented by the Secretary to the
Government of India Ministry of Communication,
Sanchay Bhawan, New Delhi-1.
2. The Chief General Manager, Telecom,
Assam Telecom Circle,
Guwahati, Assam.
3. The Telecom District Manager,
(TDM) Bongaigaon.

... Respondents

DETAILS OF THE APPLICATION.

1. PARTICULARS OF ORDER AGAINST WHICH THIS APPLICATION IS MADE.

The present application is directed against the action of the respondents in not granting the grace marks i.e., (60 + 10

Filed By:
The Applicant
Through;
S. Sarma,
Advocate.

Central Adm. Court of India
Guwahati Bench

1 Nov. 200

= 70) to the applicants in the Junior Accounts Officer Examination, Part-I, in paper No VI, Advance Accountancy, (Question No 1 and 6(b)) which are out of syllabus questions .This application has been filed praying for an appropriate direction to the respondents to issue necessary order modifying the results already declared , by adding the aforesaid 70 marks to the applicants in the VI th Question paper and to declare the applicants to be successful candidates and to allow them to appear in the subsequent examination i,e, Junior Accounts Officer Examination, Part-II, with all consequential service benefits including seniority , pay etc.

2. JURISDICTION OF THE TRIBUNAL

That the applicants declare that the subject matter of the present application is well within the Jurisdiction of this Hon'ble Tribunal.

3. LIMITATION:

The applicants declare that the present application have been filed within the limitation period prescribed under Section of the Administrative Tribunal Act 1985.

4. FACTS OF THE CASE:

4.1 That the applicants are citizens of India and as such they are entitled to all the rights and privileges as guaranteed under the Constitution of India and laws framed thereunder.

4.2 That the applicants have come before this Hon'ble Tribunal seeking an appropriate direction to the respondents to allow additional 70 grace marks to them in VIth paper of the

2000

Junior Accounts Officer (JAO) part-I Examination, held on 29 to 31 st Oct. 1999, on the ground that the question No.1 ~~containing~~ 60 marks (compulsory) and the question No.6 (b) containing 10 marks are not within the syllabus prescribed by the respondents. The respondents prior to the examination circulated the syllabus and the aforesaid questions as well as the chapter are not included in the said syllabus. Hence the applicants could not answer the same and after obtaining the mark-sheet it was found that all the applicants could not clear the VIth paper. The applicants immediately after the examination made written complaint to the respondents but till date no action has been taken in the matter. The matter has also been taken up by the union but inspite of the aforesaid complaints the respondents have virtually rejected their prayer by declaring the results, in which the names of the applicants have not been included as successful candidates. By the aforesaid action the applicants are going to lose their future avenue of promotion to the post of J.A.O. Hence this present application seeking an appropriate redressal of their aforesaid grievances.

4.3: That the present applicants are holding the post of Senior Telecom Operating Asstt. (General) TOA (G) in the office of the Telecom District Manager, Bangaigaon. All the applicants have got a common prayer and the relief sought for in this application are also similar. Hence they pray before the Hon'ble Tribunal for allowing them to join together in a single application invoking Rule 4(5)(a) Central Administrative Tribunal Procedure Rules 1987.

4.4: That the applicants beg to state that as per the recruitment rules of 1977 all of them are ~~ineligible~~ ^{eligible} to appear in

Rs. 200

the examination conducted for promotion to the ~~rank of~~ ~~of~~ ~~Junior~~ Accounts Officer. As per the said recruitment rules the examination is conducted in two parts for all Group-C and D employees and the applicants being holder of Group-C posts are ~~ineligible~~ ^{eligible} to appear in the said examination. As per the present syllabus of P&T Group examination Part-I communicated by the Department vide DOT letter No.17/1/83-SEA dated 13.2.85 there are 5 papers to be answered in 4 subjects, and the maximum marks are 750. The paper-I is precise writing, drafting and grammar for 150 marks to be answered in 3 hours ; paper-II is a theory examination on service rules for 100 marks and paper-III is a practical examination for 100 marks; paper-IV is a theory examination on general and service rules for 100 marks and paper-V is practical examination on General Finance and Procedure Rules for 100 marks ; paper-VI is on advance accounting and Costing for 200 marks. The respondents have specifically circulated the syllabus and as per the said syllabus in paper VI i.e. Advance Accountancy and Costing the chapters have been mentioned as chapters I,II,III,VI, VII, XVIII, XIX, XXIX, XXX, XXXI, and XXXII from the recommended book of Advance Accountancy by Shukla & Grewal.

A copy of the extract of the said syllabus is annexed herewith and marked as Annexure-1 & 1A.

4.5 That the applicants beg to state that as per the recruitment rules as well as the instruction contained in the letter No.17-1/77SKA dated 6.5.77 the qualifying marks for said departmental examination prescribed for JAO's service is 40% in each subjects and 45% in the aggregate. All the ~~ineligible~~ ^{eligible} Group-C employees like that of the applicants are given total 6 chances to appear in the said JAO examination. It is further stated that in case an employee gets 60% or above marks in one subject, and

could not clear the said examination because of his low marking in other subjects, he will be declared unsuccessful. However, in the subsequent two examinations he will not be required to appear in the paper in which he scored 60% marks in the earlier examination.

4.6. That the Applicants beg to state that all of them are illegible to appear in the Part-I examination for promotion to the post of JAO and accordingly they placed their candidature for the said examination. The respondents issued communications vide letter No. Rectt-7/1/98/17 dated 31.8.99 enclosing the revised programme for the said examination, and the scheduled date fix was from 29.10.99 to 31.10.99.

Copy of the letter dated 31.8.99 enclosing revised programme is annexed herewith and marked as Annexure-2.

4.7. That as per the Annexure-2 scheduled date and venue, the applicants appeared in the JAO Part-I examination and they were quite sure of their success. All the applicants did very well up to paper-V however, in paper-VI they could not answer the questions properly. As stated above the respondents have specified the syllabus for paper-VI categorically demarking the chapters from the recommended book. But while setting the paper-VI the respondents over looked the syllabus and set the question No.1 for 60 marks which was compulsory from chapter-IV which is not in the syllabus. Again the question No.6(b) containing 10 marks has been set without consulting the syllabus. In fact the question No.6(b) is a question relating to computer, not within the syllabus.

A copy of the VI th question paper is annexed herewith and marked as Annexure-3.

4.8. That the applicants beg to state that immediately after the said examination, they made written complaint to the respondents highlighting the fact that the question No.1 as well as 6(b) are not within the syllabus. The applicants also approached the union and the Secretary concerned of the said union made several representations to the respondents but till date nothing has been communicated to them.

A copy of the extract of the journal of Telecom Union containing the contents of the representation is annexed herewith and marked as Annexure-4.

4.9. That the applicants thereafter collected their marks and the Chief General Manager, Assam Telecom Circle, communicated their marks vide his letter Dtd.29.8.2000. From the said letter it is clear that all the applicants have cleared the papers I to V but could not clear the VI th paper.

A copy of the letter dated 29.8.2000 is annexed herewith and marked as Annexure-5.

4.9A. That the applicants beg to state that the aforesaid part-I examination is conducted clockwise through out the country. Similar controversy arose in other parts i.e. in Hyderabad Telecom District under Andhra Pradesh Circle. In their case also similar kind of representations have been made but having received no reply, they had to approach the Hon'ble Central Administrative Tribunal, Hyderabad Bench, by way of filing O.A. No 1065 of 2000. The Hon'ble Tribunal was pleased to admit the said O.A with a further direction to allow the applicants therein to appear in the subsequent examination i.e., JAO part -II Examination scheduled to be held very shortly.

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A photo copy along with the typed copy of the said order dated 21.8.2000 is annexed herewith and marked as ANNEXURE- 6.

4.10. That the applicants beg to state that the respondents have acted illegally in not consulting the syllabus before setting the question paper. The applicants could come to know that the respondents have already granted the 10 marks out of aforesaid 70 marks as grace marks in respect of question No 6 (b) in other Circles but the same has not been granted to the Assam Circle as will be evident from the mark-sheet (Annexure-5).

4.11. That the applicants beg to state that the as stated above except VIth paper they have secured above 45% marks and had the questions in the VIth paper set as per the syllabus they would have passed the said Examination. In the year 1994 in respect of JAO Examination the controversy arose was that the questions were very tough and on that ground alone the respondents had arranged a revised/special examination. In fact the question paper No VI (Accountancy and Costing) itself is very hard subject and the syllabus is equivalent to Degree Course that too for the group C and D employees most of whom are only matriculate. Only the Commerce Graduates having a grasp in chapter IV (Consignment) of the said Book can attempt the said question No 1 not others. On the other hand the question No 6(b) being a question relating the computer the applicants could not even touch the same.

4.12. That the applicants beg to state earlier they had appeared twice in the said examination but could not clear the same. However, each time they secured a very good marks in the VI th paper. However, in this occasion the applicants could not answer the same as the questions were out of syllabus .

4.13. That the applicants beg to state that the respondents

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have now going to announce the scheduled date for the subsequent examination i,e, JAO part -II within a short time and the as the names of the applicants have not been included in the list of successful candidates, they will not be called for the said examination. The applicants therefore having no other alternative have come under the protective hands of this Hon'ble Tribunal seeking an appropriate direction to the respondents to allow 70 marks as grace marks and to declare them to be successful candidates with a further direction to allow them to appear in the subsequent examination i,e, JAO Part -II examination for promotion to the post of JAO.

4.14. That the applicants submit that the action of the respondents are pre-se illegal in setting the questions without first consulting the syllabus. On the other hand the respondents have allowed 10 out of 70 marks in dispute in respect of VIth paper in other division on the ground that the question No 6 (b) being ~~out~~ of syllabus question. The respondents knowing fully well ought to have granted the entire 70 marks as grace marks. Even the respondents have not granted the 10 marks out of 70 to the applicants as has been granted to the other similarly situated employees like that of the applicants.

4.15. That the applicants submits that there being a syllabus specifying the subjects as well as the chapters, the respondents are duty bound to follow the same as to the best of the knowledge of the applicants, the said syllabus is still in force and having not done so the respondents have violated the norms fixed by themselves and hence the entire action of the respondents are liable to be set aside and quashed.

4.16. That the applicants submit that the respondents being a model employer ought to have disposed of the representations

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filed both by the applicants and the union. The non-disposal of the representations has resulted in violation of Art 14 and 16 of the Constitution of India and laws framed thereunder.

4.17. That the applicants state that the respondents have taken the final decision for declaring the date of the subsequent examination i,e, JAO Part -II examination within October 2000. But as the applicants name have not figured in the list of successful candidates, the respondents will not allow them to appear in the said examination and thereby the entire service career of the applicants will suffer a lot. In that view of the matter the applicants pray before the Hon'ble Tribunal for an interim order directing the respondents to allow them to appear in the subsequent examination i,e, JAO Part -II Examination till the finalisation of the case. All the applicants have passed the other papers and to the knowledge of the applicants at least 1700 vacant post in the cadre of JAO and hence the balance of convenience lies very much in favour of the applicants in passing the interim order as prayed for, other wise the applicants will suffer irreparable loss and injury.

5. GROUNDS WITH LEGAL PROVISIONS:

5.1. For that the entire action on the part of the respondents in not granting the grace marks ($60 + 10 = 70$) is per-se illegal and liable to be set aside and quashed with a further direction to the respondents to declare the applicants as successful candidates by issuing necessary addendum to the results already declared and to allow them to appear in the subsequent examination i,e, JAO Part -II scheduled to be held shortly with all consequential service benefits including salary, seniority etc.

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5.2. For that the respondents being a model employer ought to have consult the syllabus circulated much prior to the said JAO Part-I examination at the time of setting the question and having not done so the respondents have violated the norms as well as the recruitment rules.

5.3. For that the respondents have acted illegally in differentiating the applicants to the other similarly situated employees like that of the present applicants and thereby they have violated the Art 14 and 16 of the Constitution of India and laws framed thereunder.

5.4. For that the respondents have acted illegally in not disposing of the representation filed both by the applicants as well as the union and thereby have violated the constitutional mandates as well as the settled principles being followed in service jurisprudence.

5.5. For that the applicants ~~being passed~~ ^{having cleared} in the other subjects and could not clear the VIth Paper only on the ground that the questions have been set from out side the prescribed syllabus, the respondents ought to have granted the 70 marks as grace marks declaring them to be successful candidates.

5.6. For that in any view of the matter the action on the part of the Respondents is not sustainable in the eye of law and liable to be set aside and quashed.

The applicant craves leave of this Hon'ble Tribunal to advance more grounds both legal as well as factual at the time of hearing of this case.

6.4 DETAILS OF THE REMEDIES EXHAUSTED.

That the applicant declares that he has exhausted all the possible departmental remedies towards the redressal of the grievances in regard to which the present application has been made and presently he has got no other alternative than to approached this Hon'ble Tribunal.

7. MATTER PENDING WITH ANY OTHER COURTS

That the applicant declares that the matter regarding this application is not pending in any other Court of Law or any other authority or any other branch of the Hon'ble Tribunal.

8.1 RELIEF SOUGHT:

Under the facts and circumstances stand above the applicant prays that the instant application be admitted, records be call for and upon hearing the parties on the cause or causes that may be shown and on perusal of records be pleased to grant the following reliefs.

8.1 To set aside and quash the entire action on the part of the respondents in not granting the grace marks (60 + 10 =70) in the VIth paper, to the applicants declaring the same to be per-se illegal with a further direction to the respondents to declare the applicants as successful candidates by issuing necessary addendum to the results already declared and to allow them to appear in the subsequent examination i,e, JAO Part -II scheduled to be held shortly with all consequential service benefits including salary , seniority etc.

8.2 Cost of the application.

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8.3 Any other relief/reliefs to which the present Applicant is entitled to under the facts and circumstances of the case and as may be deemed fit and proper by the Hon'ble Tribunal.

9. INTERIM ORDER PRAYED FOR:

Under the facts and circumstances of the case the applicants pray for interim order directing the respondents to allow the applicants to appear in the subsequent examination i,e, JAO Part-II examination scheduled to be held shortly during the pendency of the case.

10. THE APPLICATION IS FILED THROUGH ADVOCATE:

11. PARTICULARS OF THE POSTAL ORDER :

(I) I.P.O. No.: 24 503428 (ii) Date: 15/10/2000
(iii) payable at Guwahati

12. LIST OF ENCLOSURES : As stated in the Index.

VERIFICATION

I, Shri Biplab Kumar Deb Sinha, S/o Pradip Kumar Deb Sinha, aged about 31 years, presently working as Senior Telecom Operating Asstt under Telecom District Manager, Bongai-gaon, do here by solemnly affirm and state that the statement made in this petition from paragraph 1 to 3, 4.3, 4.5-4.8, 4.10-4.13, 5 to 12 are true to my knowledge and those made in paragraphs 4.4 and 4.9 are matters of records, informations derived therefrom which I believe to be true and the rest are my humble submission before this Hon'ble Tribunal. I am the applicant no.1 in the present application and i have been authorised by the other applicants to swear this verification.

And I sign this verification on 14. th day of Oct. 2000.

Biplab Mr. Deb Singh

DEPARTMENT OF TELECOMMUNICATIONS

(GOVT. OF INDIA)

OFFICE OF THE GENERAL MANAGER TELECOM DISTRICT, HYDERABAD-500 033.

SYLLABUS FOR P&T JUNIOR ACCOUNTS OFFICER'S EXAMINATION - PART-I

DOT LR. NO. 17-1/83-SEA Dated 13-2-1985.

Common to both Postal and Telecom. Junior Accounts Officers.

<u>Subject I</u> :: Precis Writing Drafting & Grammer	<u>Time</u>	<u>Marks</u>
Paper-I	3 hours	150 marks.

Subject II :: Service Rules

- (i) FRS and SRs
- (ii) CCS (Pension) Rules, 1972
- (iii) CCS (Leave) Rules, 1972.
- (iv) CCS (Communication of Pension) Rules, 1981
- (v) CCS (Joining time) Rules, 1979.

Paper-II Theory without books	2 hours	100 marks.
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Paper-III Practical with books	2½ hours	100 marks.
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Subject III :: General Financial Rules and Procedures.

- (i) P&T FHB Vol.I
- (ii) P&T Manual Vol.II (Chap.IX, X and XII).
- (iii) P&T Man. Vol.III.
- (iv) P&T Accounts Man. Vol.I (Chapters I to IV, VIII, X, XVII to XX).
- (v) Appendix 5 to the Postal Accounts Man. for candidates from Dept. of posts & Appd. 5 to Telecom Accounts Manual. for candidates from Dept. of Telecom.
- (vi) GPF (Central Services) Rules, 1960.
- (vii) Delegation of Financial Powers Rules, 1958.
- (viii) Schedule of Financial Powers of P&T Officers.
- (ix) Articles 73 to 75, 77, 78, 107 to 123, 148 to 151 and 245 to 323(b) of the Constitution of India along with the relevant schedules.
- (x) Demands for grants, Appropriation Accounts and the Audit Report of the relevant years.
- (xi) Manual of Appointments and Allowances.

Paper-IV Theory without books	2 hours	100 marks
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Paper-V Practical with books	3 hours	100 marks.
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Subject IV :: Advanced Accountancy and Costing

Following chapters from the book of Advanced Accountancy by Shukla Grewal - Chap. I, II, III, VI, VII, XVIII, XIX, XXVII, XXIX, XXX, XXXI, XXXII.

Paper-VI Without books	3 hours	200 marks.
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Total (i) FOUR SUBJECTS.
(ii) SIX PAPERS.
(iii) MAXIMUM MARKS 750

Ch ✓
Ch ✓

Syllabus

JUNIOR ACCOUNTS OFFICERS EXAMINATION

PART I

Telecom

	Time	Marks
Subject I — Precis-writing, Drafting and Grammar		
PAPER I	3 hrs.	150 marks

Subject II — Service Rules

PAPER II — Theory (Without books)	2 hrs.	100 marks
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PAPER III — Practical (With books)	$2\frac{1}{2}$ hrs.	100 marks
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- (i) F.R. & S.R.
- (ii) C.C.S. (Pension) Rules, 1972;
- (iii) C.C.S. (Leave Rules), 1972;
- (iv) C.C.S. (Commutation of Pension) Rules, 1981;
- (v) C.C.S. (Joining Time) Rules, 1979.

Subject III — General Financial Rules and Procedures

PAPER IV — Theory (Without books)	2 hrs.	100 marks
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PAPER V — Practical (With books)	3 hrs.	100 marks
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- (i) P & T F.H.B., Vol. I;
- (ii) P & T Manual, Vol. II (Chapters IX, X and XII);
- (iii) P & T Manual, Vol. III;
- (iv) P & T Accounts Manual, Vol. I (Chapters I to IV, VIII, X, XVII to XX);
- (v) Appendix 5 to Telecom Accounts Manual;
- (vi) G.P.F. (Central Services) Rules, 1969;
- (vii) Delegation of Financial Powers Rules, 1978;
- (viii) Schedule of Financial Powers of P & T Officers;
- (ix) Articles 73 to 75, 77, 78, 107 to 123, 148 to 151 and 245 to 323 (b) of the Constitution of India along with the relevant schedules.

- (x) Demands for grants, Appropriation Accounts and the Audit Report of the relevant years;
- (xi) Manual of Appointments and Allowances.

Subject IV — Advance Accountancy and Costing.

PAPER VI — (Without books)	3 hrs.	200 marks
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(The following chapters from the books of Advanced Accountancy by Shukla and Grewal are prescribed for detailed study):—

Ch 17
Ch 18

- Chapter I — Fundamental Principles of Accounting
- Chapter II — Final Accounts
- Chapter III — Bills of Exchange and Promissory Notes
- Chapter VI — Depreciation Reserves and Provisions
- Chapter VII — Receipts and Payments Account and Income and Expenditure Account and Balance Sheet
- Chapter XVIII — Company Account Introduction, Shares, Debentures, etc.
- Chapter XIX — Company Accounts, Final Accounts
- Chapter XXVII — Cost Accounts
- Chapter XXIX — Criticism of Financial Statements, Inflation Accounting
- Chapter XXX — Accounting Ratios
- Chapter XXXI — Cash and Funds Flow Statements, Cash Budget and Working Capital
- Chapter XXXII — Management Accounting.

[Total 4 Subjects — 6 Papers. Maximum Marks 750]

PART II

Subject I — Telecom Accounts I

PAPER VII — Theory (Without books)	2 hrs.	100 marks
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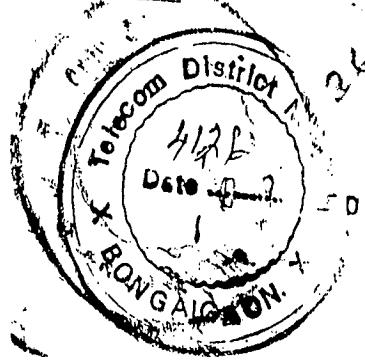
PAPER VIII — Practical (With books)	$2\frac{1}{2}$ hrs.	100 marks
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- (i) P & T F.H.B., Volume I (General Principles and Cash)
- (ii) Indian Telegraphs Acts and Rules
- (iii) P & T Manual, Volume IX

-16-

P-1
From Circle

237



Govt. of India
Department of Telecommunications
o/o The C.G.M.T Asssm Circle
Guwahati

No. Rectt-7/1/98/17

Dtd at GII the 31/8/99

To,

1. The General Manager Telecom Guwahati/Silchar
 2. The Telecom District Manager-DR/JMT/NGC/TZ/BGN
 3. The C.EC(HQ) N.E ZONE, Guwahati
 4. The A.D.T staff, c.o Guwahati

Sub:- Departmental Qualifying Examination for J.A.O part-1-
Arrangements for holding of.

In continuation of this office letter No. Rectt-7/1/98-13 dt 7/6/99, the revised programme of the aforesaid examination is enclosed for wide publicity & necessary action please.

Enclo:- As above.

Amrit
(B.C.PAL)
Asstt. Dir. Telecom (E&R)

Copy to:- The D.G.M (A), Exam Coordinator, C.O, Guwahati

Sd -
(B.C.PAL)
Asstt. Dir. Telecom (E&R)

No. E-89/JAO/Exam/1999-2000/ 237 Dated at Bongaigaon
the 6.9.99.

copy forwarded for information and necessary action to :-

1. The D.E. Telecom, Dhubri, Kokrajhar, Barpeta.
2. The SDOT, Bongaigaon, Barpeta Rd, Dhubri, Nalbari, Kokrajhar.
3. The SDOP, Bongaigaon.
4. The SDE P, Goalpara.
5. The SDE(TT), Bongaigaon.
6. The SDE(Cont)/ SDE(T/P) o/o TDM, Buxa.
7. The A.O (SBP) o/o TDM, Buxa.
8. Notice Board.

Recd MM 6/9/99
Sub-Divisional Engineer (HTD)
D/o The Telecom District Manager,
BONGAIGAON.

GOVERNMENT OF INDIA
MINISTRY OF COMMUNICATIONS
DEPARTMENT OF TELECOMMUNICATIONS

NO. 9-7/98-DE

DAK BHAVAN, SANSAD NARG,
NEW DELHI- 110 001.
Dated: 25.8.99

TO

All Chief General Managers Telecom Circles,
 All Chief General Managers/GM Telecom Districts,
 Chief General Managers MTNL Mumbai/Delhi,
 Chief General Manager Mtce., MTNL, New Delhi,
 All Heads of other Administrative Offices in the Department of
 Telecom.

Subject: Departmental Qualifying Examination of JAO Part I
 Arrangements for holding of.

Sir,

I am directed to refer to this office letter of even number dated 24.11.98 and 4.6.1999 on the above subject.

It has now been decided to hold the aforesaid examination with the following revised programme:-

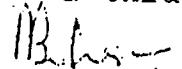
APER	SUBJECT	DAY & DATE	HOURS (IST)
I	Precis Writing, Drafting & Grammar (Hindi/English, without Books)	Friday, the 29th October, 1999.	10.00AM to 1.00PM.
VI	Advanced Accountancy (without Books)	-do-	2.00 PM to 5.00 PM
II	Service Rules (without Books)	Saturday, the 30th October, 1999.	10.00 AM to 12.00 Noon
III	Service Rules (with Books)	-do-	2.00PM to 4.30 PM
IV	General Financial Rules & Procedures (without Books)	Sunday, the 31st October, 1999	10.00 AM to 12.00 Noon
V	General Financial Rules & Procedures (with Books)	-do-	2.00 PM to 5.00 PM

All other terms and conditions will remain unchanged.

ANNEXURE - 2 contd

4. Kindly inform the revised name of the centre and name of the Supervising Officer with full address and Telephone no. if there is any change in the information given earlier latest by 31st Aug. 1999.

Yours faithfully,


(N.C. BEHRA)
ASSISTANT DIRECTOR GENERAL(DE)
TEL. NO: 3032763.

Copy to:

1. SEA Section, Department of Telecom, New Delhi.
2. The Director, Army Postal Service, R.K.Puram New Delhi.
3. The Officer-in-Charge, P&T Admn. Cell APS Record Office, Kamptee (Maharashtra).
4. All recognised Federations/Unions of Telecom Employees.
5. Director (CP&PR), Deptt. of Telecom, New Delhi.
6. Hindi Section for providing with a cut stencil in Hindi.
7. Notice Board.


(N.C. BEHRA)
ASSISTANT DIRECTOR GENERAL(DE)

- 19 - ANNEXURE - 3

VI

Q2

Ex 000388

दूर संचार विभाग

कनिष्ठ लेखा अधिकारी भाग-I परीक्षा

1999

प्रश्न पत्र VI

(एडवान्स्ड एकाउण्टेंसी)

DEPARTMENT OF TELECOMMUNICATIONS

J.A.O. PART-I EXAMINATION

1999

PAPER VI

(ADVANCED ACCOUNTANCY)

दूरसंचार विभाग

कनिष्ठ लेखा अधिकारी भाग-१ परीक्षा

1999

प्रश्न पत्र VI (एडवान्स्ड एकाउण्टेंसी)

(बिना पुस्तकों की सहायता से)

समय : ३ घंटे

पूर्णांक : 200

परीक्षार्थियों के लिए हिदायतें :—

- (1) प्रश्नों के उत्तर या तो केवल अंग्रेजी में अथवा केवल हिन्दी में लिखे जाएं।
- (2) उत्तर पुस्तिका के पहले पृष्ठ अथवा मुख्य पृष्ठ पर सबसे ऊपर आप अपना रोल नम्बर और सर्किल सूचक अक्षर (इंडेक्स लेटर) लिखें। उत्तर पुस्तिका में कहीं भी अपना नाम न लिखें।
- (3) चौथाई हाशिया छोड़ते हुए पन्ने के दोनों तरफ अपने उत्तर लिखें।
- (4) सभी कच्चा काम (रफ वर्क) उत्तर पुस्तिका के आखिरी पृष्ठ/पृष्ठों पर करें। ऐसे कच्चे काम को मोटी तिरछी लाइन खींच कर रद्द कर दें।
- (5) उत्तर के प्रारम्भ में प्रश्न की सही संख्या लिखें।
- (6) हिन्दी में उत्तर लिखने वाले परीक्षार्थी तथ्यों तथा अंक-आंकड़ों का प्रश्नों के अंग्रेजी रूप से मिलान करके अवश्य देख लें। दोनों रूपों में कोई भी अंतर, अस्पष्टता अथवा विसंगति होने पर अंग्रेजी रूप ही सही और अंतिम होगा।

टिप्पणियां :— प्रश्न सं. १ अनिवार्य है। वाकी किन्हीं चार प्रश्नों का उत्तर दें।

DEPARTMENT OF TELECOMMUNICATIONS

J.A.O. PART-I EXAMINATION

1999

PAPER VI (ADVANCED ACCOUNTANCY)

(Without the Aid of Books)

Time Allowed : 3 Hours

Maximum Marks : 200

Instructions to Candidates :—

1. All answers should be given in HINDI or in ENGLISH only.
2. Write your Roll No. and Circle Index Letter on the top of the first or title page of your answer book. DO NOT WRITE YOUR NAME ANYWHERE IN THE ANSWER BOOK.
3. Write your answer on both sides of the paper, leaving a clear margin approximately 5 cms.
4. All rough work should be done on the last page/pages of the answer book. Cancel all such rough work by drawing prominent lines across it.
5. Put the correct number of the question in the margin at the beginning of each answer.
6. In case of any doubt, the English version will be treated as correct.

NOTE : Question No. 1 is COMPULSORY and ANSWER ANY FOUR of the rest.

1. राधेश्याम के निम्नलिखित कच्चे चिट्ठे से 31 दिसम्बर, 1996 को समाप्त वर्ष का व्यापार (ट्रेडिंग) और लाभ तथा हानि लेखा एवं उसी तारीख का तुलन पत्र तैयार करें :—

कच्चा चिट्ठा

31 दिसम्बर, 1996 को

	रुपए		रुपए
प्रारंभ में स्टॉक	55,000	प्राप्त कटौती	200
खरीददारी	1,92,500	31 दिसम्बर को फर्नीचर की बिक्री	1,000
मजदूरी एवं वेतन	12,500	बिक्री	2,93,500
कैरिएज इनवर्ड	4,000	देय विल	18,500
बीमा	3,500	ऋणदाता	93,250
प्राप्त योग्य बिल	22,500	पूँजी	89,500
देनदार	1,50,000	परेषक का शेष	40,000
कमीशन	4,000	(1 जनवरी, 1996)	
ब्याज	3,500	बिक्री-पुनः परेषक	64,000
व्यापार खर्चे	3,450		
फर्नीचर (1 जनवरी को)	6,000		
हाथ में और बैंक में रोकड़	42,250		
किराया एवं कर	12,750		
परेषण के अंतर्गत अदा शुल्क	8,000		
परेषक को भेजा गया रोकड़	80,000		
	—		—
	5,99,950		5,99,950
	—		—

1. From the following trial balance of Radhey Shyam, prepare trading and profit and loss account for the year ending December 31, 1996 and balance sheet as on that date :—

* Ch V

TRIAL BALANCE

As on 31st December, 1996

	Rs.	Rs.	
Stock in the beginning	55,000	Discount received	200
Purchases	1,92,500	Sale of furniture on 31st Dec.	1,000
Wages & Salaries	12,500	Sales	2,93,500
Carriage inwards	4,000	Bills payable	18,500
Insurance	3,500	Creditors	93,250
Bills receivable	22,500	Capital	89,500
Debtors	1,50,000	Consignor balance	
Commission	4,000	(1st January, 1996)	40,000
Interest	3,500	Sales—Re Consignment	64,000
Trade expenses	3,450		
Furniture (on 1st January)	6,000		
Cash in hand and at bank	42,250		
Rent and taxes	12,750		
Charges paid against consignment	8,000		
Cash sent to consignor	80,000		
	5,99,950	5,99,950	
	—	—	

समावेजन :—

- (i) 31 दिसम्बर, 1996 को दुकान में स्टॉक, 80,000 रुपए (80 रुपए की लेखन सामग्री सहित)
- (ii) 2250 रुपए की लेखन सामग्री के अदायगी सहित व्यापार खर्चे
- (iii) प्रारंभ के 180 रुपए की लेखन सामग्री के स्टॉक सहित प्रारंभ का स्टॉक
- (iv) 300 रुपए की लेखन सामग्री के लिए ऋणदाताओं सहित अंत में ऋणदाता
- (v) 31 दिसम्बर, 1995 को तुलन पत्र में दर्शाई गई फर्नीचर की बिक्री 1300 रुपए थी
- (vi) प्रॉपराइटर द्वारा 200 रुपए की लेखन सामग्री खपत की गई।
- (vii) 800 रुपए के अस्वीकार किए गए बिल सहित प्राप्त योग्य बिल।
- (viii) दिवालिया के संबंध में 200 रुपए की धनराशि उन देनदारों के नाम सम्मिलित जिनकी सम्पत्ति के रुपए में 25 पैसे से अधिक वसूल होने की संभावना नहीं है तथा प्रॉपराइटर को सप्लाई किए गए सामान के लिए 500 रुपए।
- (ix) देनदारों पर 5 प्रतिशत की दर से सन्देहात्मक ऋणों की व्यवस्था करें।
- (x) परेषण की बिक्री पर कमीशन 4000 रुपए है।

(60 अंक)

2. चेम्सफोर्ड क्लब, पुणे का वर्ष 1997 का आय एवं व्यय लेखा निम्नलिखित है :—

	व्यय	आय
	रुपए	रुपए
वेतन के लिए	4,750	अंशदान द्वारा 7,500
विविध खर्चों के लिए	500	प्रवेश शुल्क द्वारा 250
लेखा परीक्षा शुल्क के लिए	250	वार्षिक रात्रिभोज के 1,000
मनदेश के लिए	1,000	अंशदान द्वारा
लेखन सामग्री आदि के लिए	450	वार्षिक खेल कूद पर 750
वार्षिक रात्रि भोज के लिए	1,500	सरप्लस द्वारा
बैंक शुल्क एवं व्याज के लिए	150	
मूल्यहास के लिए	300	
सरप्लस के लिए	600	
	9,500	9,500
	—	—

Adjustments :—

- (i) Stock in the shop on 31st December, 1996, Rs. 80,000 (including stationary stock Rs. 80).
- (ii) Trade expenses include payment for stationery of Rs. 2,250.
- (iii) Stock in the beginning includes stock of stationery in the beginning Rs. 180.
- (iv) Creditors at the end include creditors for stationery Rs. 300.
- (v) Furniture sold was appearing in the balance sheet on 31st December, 1995 Rs. 1300.
- (vi) Stationery of Rs. 200 was consumed by the proprietor.
- (vii) Bills receivable include a dishonoured bill of Rs. 800.
- (viii) Included in the debtors is an amount of Rs. 200 in respect of a bankrupt whose estate is expected to realise not more than 25 paise in the rupee and an item of Rs. 500 for goods supplied to the proprietor.
- (ix) Make provision for doubtful debts at 5% on debtors.
- (x) Commission on sale of consignment is Rs. 4,000. / (60 Marks)

2. Following is the income and expenditure account of Chemsford Club, Pune. for the year 1997 :—

	Expenditure	Income
	Rs.	Rs.
To Salaries	4,750	By Subscription 7,500
To Sundry expenses	500	By Entrance Fees 250
To Audit Fees	250	By Annual dinner 1,000
To Honorarium	1,000	contribution
To Stationery, etc.	450	By Surplus on annual sports 750
To Annual dinner	1,500	
To Bank charges and interest	150	
To Depreciation	300	
To Surplus	600	
	9,500	9,500
	—	—

अतिरिक्त जानकारी नीचे दी गई है :—

- अंशदान : 31.12.96 को बकाया 600 रुपए 31.12.96 को 450 रुपए अग्रिम रूप से प्राप्त किए, 31.12.97 को 270 रुपए अग्रिम प्राप्त किए। 31.12.97 को बकाया 750 रुपए।
- 31.12.96 और 31.12.97 को अदान किया गया वेतन क्रमशः 400 रुपए और 450 रुपए था। सामान्य खर्च में पूर्व अदा किए गए बीमा के 60 रुपए शामिल हैं। 1997 का लेखा परीक्षा शुल्क अदा नहीं किया गया, और 1997 के दौरान वर्ष 1996 का 200 रुपए का लेखा परीक्षा शुल्क अदा किया गया।
- 1.1.97 को शेष था: प्रग्नी-होल्ड ग्राउण्ड 10,000 रुपए, पूंजीगत निधि रुपए 8000, खेलकूद का सामान 2600 रुपए, आय एवं व्यय जमा शेष 3540 रुपए बैंक ऋण 2000 रुपए।
- 1997 के अंत में, मूल्यहास को बट्टा खाता डालने के बाद, 2700 रुपए का खेल कूद का सामान बच गया। 1997 में बैंक ऋण की पुनःअदायगी नहीं की गई।
- अशेषोप (ओपनिंग वैलेंस) और अन्तशेष (क्लोजिंग वैलेंस) क्रमशः 1390 रुपए और 1600 रुपए था।

वर्ष 1997 का प्राप्ति एवं भुगतान लेखा तथा वर्प के अंत में तुलन पत्र तैयार करें।
(35 अंक)

- (क) गुप्त संचय निधियां क्या होती हैं ? वे कौन से तरीके हैं जिनसे गुप्त संचय निधियों को क्रेडिट किया जाएगा ?
(10 अंक)
- (ख) 1 जनवरी, 1994 को संयंत्र एवं मशीनरी का खाता मूल्य (बुक वैल्य) 2,00,000 रुपए था। 1 अक्टूबर, 1994 को 10,000 रुपए और 1 जुलाई, 1995 को 20,000 रुपए की नई मशीनरी खरीदी गई। 1 अप्रैल, 1996 को एक मशीन जिसका खाता मूल्य 1 जनवरी, 1994 को 30,000 रुपए था, को 16,000 रुपए में बेचा गया तथा इस समूचों घनराशि को संयंत्र एवं मशीनरी खाते में जमा किया गया। स्ट्रेट लाइन पद्धति पर 1 जनवरी, 1994 को खाता मूल्य पर 10 प्रतिशत प्रतिवर्ष की दर पर मूल्यहास चार्ज किया गया। 31 दिसम्बर, 1996 को यह निर्णय लिया गया कि डिमिनिशिंग वैलेंस पद्धति पर प्रतिवर्ष 20 प्रतिशत की दर पर मूल्यहास 1 जनवरी, 1994 से पूर्ण प्रभावों तारोंख से वसूल किया जाए।
1 जनवरी, 1994 से 31 दिसम्बर, 1996 तक का संयंत्र एवं मशीनरी खाता दिखाएं।
(25 अंक)
- (क) कटौती पर शेयर जारी करने से क्या तात्पर्य है ? कटौती पर शेयर जारी करने के लिए किन-किन शर्तों को पूरा करना जरूरी होता है ?
(10 अंक)

Additional information is given as under :

- Subscription : Outstanding on 31.12.96, Rs. 600. Received in Advance on 31.12.96, Rs. 450 received in advance on 31.12.97, Rs. 270. Outstanding on 31.12.97, Rs. 750.
- Salaries unpaid on 31.12.96 and 31.12.97 were Rs. 400 and Rs. 450 respectively. General expenses include Rs. 60 for insurance prepaid. Audit fees for 1997 were unpaid and during the year 1997. Audit fees of Rs. 200 were paid for the year 1996.
- Balance on 1.1.1997 were : Freehold Ground Rs. 10,000 : Capital Fund Rs. 8,000: sports equipment Rs. 2,600; income and expenditure credit balance Rs. 3,540; bank loan Rs. 2,000.
- At the end of 1997, the sports equipment stood at Rs. 2,700 after writing off depreciation; bank loan was not repaid in 1997.
- Opening and closing cash balances were Rs. 1,390 and Rs. 1,600 respectively.

Prepare receipts and payments account for the year 1997 and balance sheet at the end of year.
(35 Marks)

- (a) What are the Secret reserves ? What are the ways in which secret reserves may be created ?
(10 Marks)
- (b) The book value of Plant and Machinery on 1st January, 1994 was Rs. 2,00,000. New Machinery of Rs. 10,000 was purchased on 1st October, 1994 and for Rs. 20,000 on 1st July 1995. On 1st April, 1996 a machine whose book value had been Rs. 30,000 on 1st January 1994 was sold for Rs. 16,000 and the entire amount was credited to Plant and Machinery Account. Depreciation had been charged at 10% per annum on the book value on 1st January, 1994 on straight line method. It was decided on 31st December, 1996 that depreciation at the rate of 20 per cent per annum on diminishing balance method should be charged with retrospective effect since 1st January, 1994.

Show the Plant and Machinery Account from 1st January, 1994 to 31st December, 1996.
(25 Marks)

- (a) What is meant by issue of shares at a discount ? What are the conditions which must be fulfilled for issue of shares at a discount ?
(10 Marks)

(ख) स्पेन्टेक्स लि. के निदेशकों ने निम्नानुसार देय 11.50 रुपए प्रति शेयर की दर से प्रत्येक 10 रुपए के 15,000 इक्विटी शेयरों के लिए आवेदन आमंत्रित किए :—

7.50 रुपए प्रति शेयर	आवेदन पर
2.00 रुपए प्रति शेयर	
(प्रीमियम के लिए 1.50 रुपए सहित)	आवंटन पर
2.00 रुपए प्रति शेयर	प्रथम और अंतिम बात होने पर ।

18,000 शेयरों के लिए आवेदन प्राप्त हुए तथा इन पर निम्नानुसार ढंग से कार्यवाही करने का निर्णय लिया गया :—

- आवेदकों को 800 शेयरों के आवंटन के लिए इन्कार करना
- आवेदकों को 2200 शेयरों का पूर्ण आवंटन करना
- अन्य आवेदकों को यथानुपात शेष उपलब्ध शेयरों को आवंटित करना
- आवंटन पर देय राशि के आंशिक भुगतान में, आवेदनों के द्वारा प्राप्त सरप्लस का इस्तेमाल करना।

एक आवेदक, जिसे 40 शेयर आवंटित किए गए थे, पहली और अंतिम कॉल को देय राशि का भुगतान नहीं कर पाया तथा उसके शेयरों को जब्त कर लिया गया। इन शेयरों को 9.00 रुपए प्रति शेयर के हिस्साव से पूर्ण अदायगी पर दुबारा जारी किया गया।

कम्पनी की वहियों में इन्हें रिकार्ड करने के लिए आवश्यक लेजर प्रविप्तियां दिखाएं।

(25 अंक)

5. (क) नीचे दी गई सूचना से, आपको निम्नलिखित अनुपातों का परिकलन करना है :—

- चालू अनुपात
- स्टॉक टर्न ओवर अनुपात
- देनदार टर्न ओवर अनुपात
- लगाई गई पूँजी पर वसूली (रिटर्न)
- प्रचालन अनुपात

(b) The directors of Spentex Ltd. invited applications for 15,000 equity shares of Rs. 10 each at Rs. 11.50 per share payable as under :

Rs. 7.50 per share	on application
Rs. 2.00 per share (including	
Rs. 1.50 for premium)	on allotment
Rs. 2.00 per share	on first and final call

Applications were received for 18,000 shares and it was decided to deal with them as under :

- To refuse allotment to applicants for 800 shares.
- To give full allotment to applicants of 2,200 shares.
- To allot the remainder of the available shares pro rata among the other applicants.
- To utilise the surplus received on applications, in part payment of amounts due on allotment.

An applicant, to whom 40 shares had been allotted, failed to pay the amount, due on the first and final call and his shares were forfeited. These shares were re-issued as fully paid at Rs. 9.00 per share.

Show the necessary ledger entries to record these in the books of the company. (25 Marks)

5. (a) From the information given below, you are required to calculate the following ratios :

- Current ratio
- Stock turnover ratio
- Debtors turnover ratio
- Return on capital employed
- Operating ratio.

1997 का लाभ एवं हानि विवरण का सारांश बताएं

निवल बिक्री :		(रुपए हजार में)
जमा	60	
रोकड़	20	
	-----	80
घटाएं—बिक्री लागत :		
प्रारंभिक स्टॉक	14	
जोड़ें—खरीददारियां	62	

घटाएं— अंतिम स्टॉक.		76
	16	
	-----	60
सकल लाभ		
घटाएं—प्रशासनिक लागत	3	20
बिक्री लागत	7	
	-----	10

31 दिसंबर, 1997 की स्थिति के अनुसार

		(रुपए हजार में)
पूंजी एवं आरक्षित	40	स्थाइ परिसम्पत्तियां
चालू देयताएं	16	निवेश (क्र. के शेयर)
		स्टॉक
		देनदार
		रोकड़
	56	56

(ख) निधि प्रवाह विवरण (फण्ड फ्लॉ स्टेटमेंट) और नकद प्रवाह विवरण (कैश फ्लॉ स्टेटमेंट) में क्या अन्तर होता है ? (प्रत्येक के 4 अंक) (15 अंक)

SUMMARISE PROFIT AND LOSS STATEMENT FOR 1997

(In thousands of Rs.)

Net Sales :		
Credit	60	
Cash	20	80
Less : Cost of sales :		
Opening stock	14	
Add : Purchases	62	
	76	
Less : Closing stock	16	60
Gross profit		20
Less : Administrative cost	3	
Selling cost	7	10
Net Profit		10

BALANCE SHEET

As on 31st December, 1997

(In thousands of Rs.)

Capital and Reserves	40	Fixed assets	24
Current liabilities	16	Investments (shares of a Co.)	4
		Stock	16
		Debtors	6
		Cash	6
	56		

(4 Marks each)

(b) How does a fund flow statement differ from cash flow statement ?
(15 Marks)

6. (क) एक लेखा वर्ष से संबंधित त्रुटियों को बाद के लेखा वर्ष में किस तरह ठीक किया जाता है ? (10 अंक)

(ख) सेण्ट्रल प्रोसेसिंग यूनिट ऑफ कम्प्यूटर से क्या तात्पर्य है ? (10 अंक)

(ग) विभाज्य लाभ का वर्णन करें। इन लाभों का निपटान लेखाओं में कैसे तथा किस लेखा में दर्शाया जाता है ? (15 अंक)

7. (क) बैंक पुनः समेकन में किन सामान्य कारणों से अंतर आता है और इनका किस तरह समायोजन किया जाता है ? (17 अंक)

(ख) निजी कम्पनी और सार्वजनिक कम्पनी के बीच अन्तर बताने वाले प्रमुख बिन्दु क्या हैं ? (13 अंक)

(ग) नोटिंग चार्ज क्या होते हैं ? (5 अंक)

6. (a) How are errors pertaining to one accountin' year rectified in a subsequent account year ? (10 Marks)

(b) What is meant by Central Processing Unit of Computer ? (10 Marks)

(c) Explain Divisible Profits. How the disposal of these profits is shown in the Accounts and in which account ? (15 Marks)

7. (a) What are the general causes of difference in bank reconciliation and how to adjust those. (17 Marks)

(b) What are the main points of distinction between a private company and a public company ? (13 Marks)

(c) What are the noting charges ? (5 Marks)

CIRCLE UNION'S LETTERS TO THE CGMT ON CIRCLE CONFERENCE

Request for grant of Special Casual Leave in connection with 24 th Circle Conference E-III (N)/1999-2000 : Dated : 7th December 1999

Kindly refer to our Notice No : E - III (N) / 1999-2000 dated : 3rd December 1999. Where in it was notified that the Circle Working Committee meeting will be held on 6-1-2000, XXIV Circle Conference from 7.1.2000 to 9.1.2000 and a seminar on "Corporatisation of the DOT/DTS and its effects on employees and Public" on 8.1.2000, at Khammam.

In this connection you are requested to issue instructions to all the concerned officers to grant Special casual leave liberally, to all the office bearers of the Circle Union, District Secretaries and delegates to the Conference and Seminar Please.

Invitation to Sri J. Ramanujam CGMT A.P. Circle to the Circle Conference and Seminar No. E. III (N) / 99-2000/ Dt. 7.12.99

We are glnd. to inform you that the 24 th Circle Conference of the union is scheduled to be held at Khammam from 7.1.2000 to 9.1.2000.

In this connection we have arranged a Seminar on "Corporatization of the DOT/DTS - its effects on employees and Public", on 8.1.2000.

Your gracious presence and participation in the Seminar will be considered as a privilege.

Therefore you are humbly requested to make it convenient to attend the conference and participate in the Seminar.

You are also requested to give a valuable message to the members and public through the souvenir which is to be released by the reception committee.

GENERAL SECRETARY'S LETTERS TO DOT

Concessional Telephone connections to Retired Telecom Employees - waival of Deposit.

[E/714 (Phones) dated 16-11-99]

The retired telecom employees with 20 years or more service are provided telephone connections without rent and concession in local calls.

At the same time, the deposit amount is insisted from the retired Group 'C' and 'D' employees. The Group 'A & B' officers are allowed conversion of their official residential telephones with the result that no deposit need be paid.

The discrimination be removed by providing the telephone connections to retired employees without deposit.

Absorption of JAOs from Postal Department.

[E/706 (JAO) dated 17-10-99]

It is understood that the Department is actively considering to absorb JAOs from Postal Department due to the large number of vacancies in DOT.

We express our strong protest against this proposal, since the same will take away even the meagre promotional avenues of telecom employees.

We once again reiterate our suggestion that the JAO Examinations be held regularly and the standard of the examination be lessened so that more officials can pass and the vacancies can be filled up.

JAO Part - II Examination.

[E. 706 (JAO) dated 18-10-99]

It is learnt that the last JAO Part - II Examination held is proposed to be cancelled due to some complaints. Our union is of the strong view that cancelling of the examination will result severe hardship to the officials who had studied very hard to appear in the examination.

If there is any irregularity or other such problems, the matter may be enquired and suitable remedial action taken instead of wholesale cancellation of the examination itself.

On the job training to cadre converted officials.

[E/709 (T & P) dated 11-10-99]

Ref : DOT No. 256-25/56-STN dated 18-5-91.

The officials cadre converted from another cadre are given on the job training at the cost of the Department as per the above order. But it is being allowed only in the case of surplus officials who have converted to another cadre.

There are some officials who have converted their cadres on their own request, without becoming surplus.

It is requested that in the case of such officials also the on-the-job training at Department cost be granted.

✓ JAO Part I (Paper VI) Examination held on 29-10-99.

Grace marks requested for out of Syllabus Question.

No : E/706/JAO

Dated : 17/11/99

Several complaints have been received regarding out of syllabus questions in the recently conducted JAO Part I (Paper VI) examination on 29-10-99.

As per DOT instructions contained in No. 17-77-83-SER dated 13-2-85 and 9-8-85, it was prescribed for Paper VI to follow Chapters I, II, III, VI, VII, XIX, XXVII, XXIX, XXX, XXXI and XXXII from the book of Advanced Accountancy by Sukla & Grewal. The Subject "Consignment" which is in chapter IV of the Book is not included in the syllabus for Paper VI.

But a question (No. 1) to be compulsorily answered carrying 60 marks was from this out of syllabus subject. The candidates were naturally not able to answer this question.

Question No. 6(b) about Central Processing Unit in Computer carrying 10 marks was also from out of syllabus.

It is, therefore, requested that since these questions carrying 60 marks were from out of syllabus and the candidates were not able to answer, grace marks be granted for these two questions to enable them to pass.

Journal A

GOVERNMENT OF INDIA
 DEPARTMENT OF TELECOM SERVICE
 OFFICE OF THE CHIEF GENERAL MANAGER
ASSAM TELECOM CIRCLE : GUWAHATI-7.

NO:- RECCT-7/1/98/39

Dated at Guwahati the 29-08-2000.

To,

The S. D.E.(HRD),
 O/o the Telecom District Manager ,
 Bongaigaon

Sub:- Communication of marks for J.A.O. Part-I Exam. held on 29th, 30th & 31st October ,1999.

Ref: Your letter No. E-89/JAO/Exam/2000-2001, dated 08.08.2K.

With reference to your above cited letter, the marks secured by the officials in the above noted departmental examination has been shown below:-

Sl.No.	Name & designation of Official	Paper					
		I	II	III	IV	V	VI
1.	Sri Abdus Sabur Ahmed	79	43	81	75	31	11
2.	Sri Saleh Md. Mizanur Rahman	78	39	60	E	E	10
3.	Sri Mrityunjay Kundu	82	35	68	68	46	26
4.	Sri Shashadhar Barman	80	43	63	E	E	15
5.	Sri Biplab Kr. Deb Singha	82	40	60	E	E	26
6.	Sri Nagen Kr. Sarma	66	42	61	E	E	12
7.	Sri Ramesh Ch. Ray	91	A	A	A	A	04

The same may be communicated to the official.


 (S.C.Das)
Asstt. Director Telecom (Recd)

CENTRAL ADMINISTRATIVE TRIBUNAL, HYDERABAD BENCH HYDERABAD,

OA. No. 1065/2000

Date: 21-9-2000

- 29 -

Between:-

1. M. Sootharami Reddy
2. A. M. Jayaraj.
3. B. Viveswara Rao
4. D. K. Anantha Rao
5. M. Rajyalakshmi
6. M. Ramasundari

Applicant

And

1. Government of India, reddy Secretary, Department of Telecom Services, New Delhi.
2. The Chief General Manager, Telecom, A.P. Circle, Hyderabad.
3. The Principle General Manager, Telecom District, Hyderabad.

Respondents

Counsel for the Applicant: Mr. B. Srinivas Rao.

Counsel for the Respondents: Mr. V. Rajeshwara Rao, C.I.S.C.

CORAM

HON'BLE MR. JUSTICED. H. NABIR VICE CHAIRMAN

HON'BLE SHRI R. RANGARAJAN MEMBER (A)

Hon'ble Tribunal made the following orders:-

Heard Sri B. Srinivas Rao for the applicant and Sri V. Rajeshwara Rao for the respondents.

2. Reply not filed even though notice before admission was issued on 3-9-2000. Hence OA. is admitted. Respondents should record the application of the applicants for the V.A.O Part-II examinations, which is scheduled to be held from 22.9.2000 or from any other subsequent date, but the results of the applicant should not be published till the finalisation of the O.A.

98/-
DY. REGISTRAR

प्रमाणित प्रति
CERTIFIED TRUE COPY

क्रम संख्या
CASE NO. 606 A/1065/2000
प्रिंटर क्रमांक
DATE: 21-9-2000
प्रिंटर क्रमांक 149
COPY MADE READY ON 21-9-2000

सप.मालव ईडीएम (फॉन नं. 1)
Sub-Divisional Engineer (Local Cell 1)
हैदराबाद ट्रॉम्सो, जिला
Hyderabad Telecom Circle
हैदराबाद/Hyderabad-500 001.

• *Altered*
Anu. Mr.
Advocate

Section Officer
Section Officer
Section Officer
Central Administrative Tribunal
District Bench
HYDERABAD BENCH

ANNEXURE-6.

CENTRAL ADMINISTRATIVE TRIBUNAL, HYDERABAD BENCH:HYDERABAD

DA.No.1065/2000

Between

Dated 21.8.2000

1. M.Sootharami Reddy
2. A.M.Jayaraj
3. M.Viveswara Rao
4. D.K.Anantha Rao
5. M.Jayalakshmi
6. M.Ramasundari

..... Applicants.

AND

1. Government of India, repby Secretary, Department of Telecom Services, New Delhi.
2. The Chief General Manager, Telecom A.P.Circle, Hyderabad.
3. The Principal General Manager, Telecom District, Hyderabad.

..... Respondents.

Counsel for the Applicants : Mr. B.Srinivas Rao

Counsel for the Respondents : Mr.V.Rajeswara Rao, CGSC.

ORAM :

HON'BLE MR.JUSTICE H.NASIR : VICE CHAIRMAN

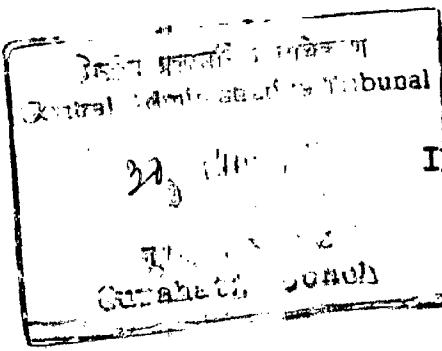
HON'BLE SHRI R.RANGARAJAN : MEMBER(A)

Hon'ble Tribunal made the following order:

Heard Sri B.Srinivas Rao for the applicant and
Sri V.Rajeswara Rao for the respondents.

2. Reply not filed even though notice before admission was issued on 3.8.2000. Hence DA is admitted. Respondents should receive the application of the applicants for the J.A.O. Part-II examination, which is scheduled to be held from 22.9.2000 or from any other subsequent date, but the results of the applicant should not be published till the finalisation of the O.A.

Sd/-
DY REGISTRAR.



Filed by

30/11/2000
A. DEB (R)
S. C. T. C.
C. A. T., Guwahati Bench
32

O.A. NO. 337 OF 2000.

Shri B.K. Deb Singh & others

- Vs -

Union of India and others.

-And-

In the matter of :

Show cause reply submitted by
respondents

The humble respondents beg to submit the reply
of the show cause as follows :-

1. That the applicants are Group 'C' officials of
the Department. On their individual applications they
were allowed to appear in the JAO (Part-I) Examination
held on 29.10.99, 30.10.99 and 31.10.99. The said exa-
mination consists of six papers viz. paper I, II, III,
IV, V and VI. The applicants in all papers save those
exempted on the basis of performance in the earlier
examinations. The eligibility of the applicants for
appearing in the said examinations is not disputed.

2. That all the applicants secured the minimum
qualifying marks in paper I, II, III, IV and V but none
of them could secure the minimum qualifying mark in

in paper VI which is Book Keeping and Advanced Accounting and carries a Maximum Mark of 100.

3. That representations were received from the candidate for grant of grace marks in paper VI on the ground that Question No.1 (Compulsory Question) and question No. 6(b) had been set out of Syllabus. The matter was examined in detail at the Directorate level and it was found that Question No.1 is very well covered under the prescribed syllabus of the subject of Advance Accounting paper VI of the JAO (Pt.I) Examination. Hence the contention of the representationists relating to Question No. 1 was not accepted.

4. That the contention regarding Question No. 6(b) was also examined and it was found that part (b) of question No. 6 was out of the prescribed syllabus. It was, therefore, decided that grace mark up to 10 marks would be awarded to all those candidates who have attempted Question No. 6 of paper VI irrespective of the fact whether the candidate have attempted or not the part (b) of the Question No.6.

5. That in accordance with the above decision, grace mark up to 10 was awarded to all candidates who attempted Question No. 6 and the first result was announced after adding the grace mark, ~~mark~~ wherever, applicable. All the applicants did not attempt Question No.6 and according to the departmental decision they do not deserve any grace marks.

It is pertinent to mention here that the posts
~~particulars~~ raised in the O.A. have been examined at ~~Department~~
Department level and appropriate relief has been granted.

VERIFICATION

I, Shri G.C. Sarma, Asstt. Director (Legal),
Department of Telecom, Guwahati being authorised do
hereby solemnly affirm and declare that the statement
made in the show cause reply are true to my knowledge
and information and I have not suppressed any material
fact.

And I sign this verification on this ^{30th} day
of November, 2000.

Ganesh C. Sarma
Declarant.