

5/100

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH
GUWAHATI-05

(DESTRUCTION OF RECORD RULES, 1990)

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O.A/T.A No. 389/02

R.A/C.P No. 5103

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SECTION OFFICER (Judl.)

Bahar

4/12/17

(SEE RULE - 4)

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH
GUWAHATI

ORDER SHEET

Original Application No : 389/02
Misc. Petition No. _____
Contempt Petition No. _____
Review Application No. _____

Applicant(s) : J.K. Goyal

- Vs. -

Respondent(s) : H.O.I. Goun

Advocate for the Applicant(s) : B.K. Sharma, P.K. Tiwari

Advocate for the Respondent(s) : S. Sarma, P. Prakashtha
M. Chatterjee, A. Deb Roy

Notes of the Registry

Date

Order of the Tribunal

This application is in
form but not in time
Condensation Petition is
filed / not filed. C. F.
for Rs. 50/- deposited
vide IPO/B/ No. 606597
Dated 9-12-02

11.12.02

List on 13.12.2002 before the
Single Bench for admission.

Member

Vice-Chairman

Dy. Registrar.

13.12.2002

Heard Mr B.K. Sharma, learned
Sr. Counsel for the applicant
assisted by Mr S. Sarma. Issue
notice of motion, returnable by four
weeks. List on 10.1.2003 for
admission. Also issue notice as to
why an interim order shall not be
passed suspending the order
No.A.22011/16/2002 Ad.VI(Pt.) dated
18.11.2002 posting the applicant as
Commissioner of Income Tax (OSD),
Guwahati, returnable by 20.12.2002.
Put up the matter for interim order
on 20.12.02.

Vice-Chairman

nkm

20.12.02

List again on 23.12.02 for order.

Vice-Chairman

pg

Seals & Envelope taken. Notice
prepared and sent to D/S for
being the Respondent No 1 to 3
by Regd. AID. In
11/12

DINo 3430 to 3432

Dtd 29/12/02

23.12.2002

Heard counsel for the parties.
Order contained in separate sheets.


Vice-Chairman

bb

22.1.2003

Pass over on the prayer of
Mr. S.Sarma, learned counsel for the
applicant. List on 23.1.2003 for
admission.


Member


Vice-Chairman

mb

23.1.2003 Present : The Hon'ble Mr. Justice D.N.
Chowdhury, Vice-Chairman.
The Hon'ble Mr. S.K. Hajra,
Administrative Member.

Put up the matter on
20.2.2003 to enable the respondents to
obtain necessary instructions on the
matter.


Member


Vice-Chairman

mb

03.2.03

Post the matter on 20.2.2003 as
ordered earlier. In the meantime, the respon-
dents may file written statement, if any.


Member


Vice-Chairman

mb

Received copy of the
order dated 23.12.2002
for the respondents.

Bu
26/1/03
Inspector of Prisons
90 C.I.T. Guwahati

26.12.2002

Copy of the order
has been sent to the
office for issuing the
rule to the L/Adm.
for the parties.

set

19.2.03

W/S submitted

by the Respondent NOS.

1, 2 & 3



20.2.2003 Present : The Hon'ble Mr. Justice D.N. Chowdhury, Vice-Chairman.

The Hon'ble Mr. S. Biswas,
Administrative Member.

Heard Mr. S.Sarma, learned counsel for the applicant and also Mr. A.Deb Roy, learned Sr. C.G.S.C. for the respondents.

Mr. S.Sarma, learned counsel for the applicant stated that in view of the order passed by the respondents dated 14.2.2003 posting the applicant as Chief Commissioner at CCIT, Jalpaiguri he is not pressing the application. Accordingly, the application is dismissed ~~on~~ withdrawal.

S. Biswas
Member

[Signature]
Vice-Chairman

mb

6/3/2003

Copy of the order
has been sent to the
D/Sec. for issuing
the same to the L/Adms
for the parties.
H.S.

CENTRAL ADMINISTRATIVE TRIBUNAL, GUWAHATI BENCH.

Original Application No. 389 of 2002.

Date of Order : This the 23rd Day of December, 2002.

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

J.K.Goyal

Resident of Fancy Bazar

Guwahati-1,

. . . . Applicant.

By Sr.Advocate Mr.B.K.Sharma, P.K.Tiwari, S.Sarma &
I.Purkayastha.

- Versus -

1. The Union of India

Represented by the Secretary

Department of Revenue, Ministry of Finance

Government of India, North Block

New Delhi.

2. The Chairman

Central Board of Direct Taxes

Ministry of Finance

North Block

New Delhi.

3. The Under Secretary to the

Government of India, Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

New Delhi.

. . . Respondents.

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

O R D E R

CHOWDHURY J.(V.C.):

The matter came up again today for consideration
of the prayer of the applicant for an interim order.

1. Notices were issued, Respondents appeared
through the Senior Central Govt. Standing Counsel Mr.A.Deb
Roy. Heard the learned counsel for the parties at length
and also perused the pleading. As per pleading of the
applicant while he was posted as Chief Commissioner of
Income Tax, Guwahati, was served with a show cause

Contd./2

memorandum dated 18.2.2002. The applicant was also placed under suspension by the same. The applicant assailed the order of suspension in O.A.76/2002. The Tribunal by its order dated 10.4.2002 suspended the operation of the order dated 18.2.2002.

2. Being aggrieved the respondent authority moved the Hon'ble High Court by way of Writ Application. The High Court by its order dated 21.6.2002 in WP (C) No.3947/2002 passed a stay order suspending the order of The Tribunal. By its order dated 27.8.2002 the High Court, however vacated the interim order dated 21.6.2002 and thus the order of suspension became inoperative. By its order dated 18.11.2002 the authority initiated a disciplinary proceeding on 18.11.2002 suspending the operation of the suspension order dated 18.2.2002 w.e.f. 10.4.2002 till further orders subject to the outcome of the WP (C) No.3947/2002 pending before the High Court and any SLP that might be filed before the Hon'ble Supreme Court. The aforementioned order is followed by order No.A.22011/16/2002 Ad.VI(Pt.) dated 18.11.2002, Annexure-A/5 of the petition. The full text of the order is reproduced below :-

" ORDER NO.181 of 2002

Consequent upon the revocation of the operation of the suspension order dated 18.2.2002 (E.No.14011/5/2002-V&I) with effect from 10.4.2002 Shri J.K.Goyal (69002) CCIT is posted as CCIT (OSD), Guwahati with effect from 10.4.2002 and until further orders.

(P.C.BHATT)
Under Secretary to the Government of India"

3. The applicant assailed the action of the Respondents in the O.A. and also prays for an interim order for suspending the order posting him as CCIT (OSD). Mr.B.K.Sharma, learned Sr.counsel for the applicant stated and contended that the order of posting the applicant as CCIT (OSD) is per se illegal and arbitrary. Mr.B.K.Sharma submitted that the order runs counter to the order passed by the Tribunal on 10.4.2002 in O.A.76/2002 as well as the order of the High Court which also vacated the earlier interim direction suspending the order of the Tribunal. Mr.B.K.Sharma also referred to the statutory scheme enjoined in Chapter 13 of the Income Tax Act. The Govt. of India by notification dated 31.7.2001 specified the jurisdiction of the officers mentioned therein including that office of the Chief Commissioner of Income Tax, Guwahati. Mr.B.K.Sharma, learned Sr.Counsel submitted that the applicant is holding the public office of Chief Commissioner of Income Tax invested with the statutory power of exercise. By the impugned order of posting the applicant is placed as CCIT (OSD) a non-descriptive post, contended the learned Sr.counsel.

4. Mr.A.Deb Roy, learned Sr.C.G.S.C. appearing for the respondents stated that CBDT is the cadre controlling authority for IRS. CBDT takes approval of Finance and Company Affairs Minister for transfer and posting of IRS officers of the level of CCIT. The learned Sr.C.G.S.C. submitted that though there is no quota, the discretion is vested on the competent authority to post any officer

including CCIT as OSD on administrative grounds. The applicant is one of the 116 sanctioned posts of CCIT. On administrative ground he was duly posted ^{as} CCIT (OSD) by the competent authority as per law. The pay scale of the post of CCIT, Guwahati and CCIT (OSD), Guwahati is equivalent. Mr.A.Deb Roy also referring to communication sent to him by the respondents submitted that CCIT (OSD), Guwahati function within the parameters of statutory and non-statutory duties assigned to them by CBDT. The pay scale to a post is not decisive. The post of CCIT is a defined post with duties and responsibilities as indicated in Chapter XIII of the Income Tax Act, 1961 (As amended) as well as the rules made thereunder. The post of CCIT functions statutory power defined by the Statute. Mere parity or equivalence of pay scale does not make a post equivalent. The status and responsibility of a post is discernible from the duties and responsibilities assigned to the post. The statutory provisions reposing powers and responsibility on the CCIT is not rehearsed in details. In addition to the statutory powers, the CCIT also entrusted with the administrative power including the power of cadre control of the subordinate officers under him.

5. The great equality clause enshrined in Article 14 speaks of equality before the law as well as equal protection of the laws. "Equality is antithetic to arbitrariness Where an act is arbitrary, it is implicit in it that it is unequal both according to political logic and constitutional law and is therefore

violative of Article 14 of the Constitution of India, and if it affects any matter relating to public employment, it is also violative of Article 16. Articles 14 and 16 strike at arbitrariness in State action and ensure fairness and equality of treatment....."(Ref: E.P.Royappa - Vs - State of Tamil Nadu, reported in AIR 1974 SC 555).

6. Mr.B.K.Sharma, learned Sr.counsel for the applicant, contended that the impugned order is nothing but a subterfuge to resurrect the earlier order of suspension. The learned Sr.counsel for the applicant contended that the impugned order was passed in an attempt to frustrate or stultify the order of the Tribunal and the High Court, and therefore tainted by illegality.

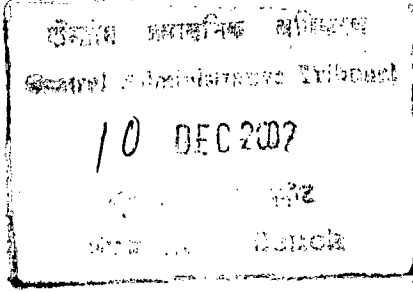
7. I have given my anxious consideration in the matter. The principle that law should be just is one of the facets of the legal policy. The function of the Court is to see that there is no failure of justice. It is also a principle of legal policy that the status and reputation of a person should not be impaired or endangered, except under clear authority of law. Doubtful penalisation needs to be avoided.

8. Admittedly, the applicant at the time of suspension was holding the post of CCIT, Guwahati. The order of suspension dated 18.2.2002 was suspended by the order of the Tribunal. Therefore the order of suspension is no longer subsisting. In answer to contention of Mr.A.Deb Roy, learned Sr..C.G.S.C. that pay scale of CCIT, Guwahati and CCIT (OSD) is equivalent it is to be said that the function of CCIT and CCIT (OSD) is not the same.

No statutory duties is vested upon the CCIT (OSD) in the scheme of the Income Tax Act, nor any administrative power. The two posts thus cannot be said to be equivalent.

Considering the facts, circumstances, prima facie case, balance of convenience and ends of justice, all in all, I am of the opinion that it is a fit case for passing an interim order. All things considered, I therefore, pass an interim order suspending the operation of the order No.A.22011/16/2002 Ad.VI(Pt.) dated 18.11.2002 (Annexure-A/5 of the petition) posting the applicant as CCIT (OSD), Guwahati as an interim measure with liberty to the respondents to come for alteration or modification or the interim order.


(D.N.CHOWDHURY)
VICE CHAIRMAN



IN THE CENTRAL ADMINISTRATIVE TRIBUNAL::GUWAHATI BENCH

(An application under Section 19 of the Administrative Tribunals Act, 1985)

Title of the Case : O.A. No. 389 of 2002
J.K. Goyal ... Applicant

- Versus -

Union of India & Ors. ... Respondents

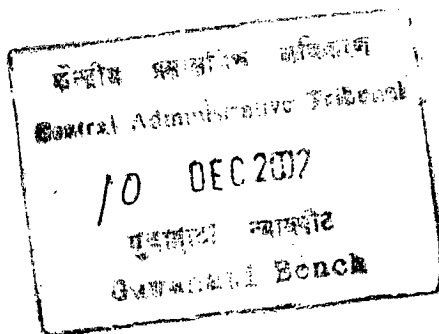
I N D E X

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For use in Tribunal's Office :

Date of filing :
Registration No.

REGISTRAR



IN THE CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH

O.A. No. 389 of 2002

Filed by the '2
Applicant through
the Advocate
Jaideep Pukharyashin
10/12/2002

BETWEEN

J.K. Goyal,
resident of Fancy Bazar,
Guwahati-1.

... Applicant

AND

1. The Union of India, represented by the Secretary, Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi.
2. The Chairman, Central Board of Direct Taxes, Ministry of Finance, North Block, New Delhi.
3. The Under Secretary to the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi.

... Respondents

DETAILS OF APPLICATION

1. PARTICULARS OF THE ORDER AGAINST WHICH THE APPLICATION IS MADE :

The present application is directed against the order No. 181 of 2002 dated 18.11.2002 issued by the Under Secretary to the Government of India, Ministry of Finance & Company Affairs, Department of Revenue (Central Board of Direct Taxes) posting the Applicant who till now was Chief Commissioner of Income-tax, Guwahati, as Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati retrospectively with effect from 10.4.2002.

2. JURISDICTION OF THE TRIBUNAL :

The Applicant declares that the subject matter of the application is within the jurisdiction of this Hon'ble Tribunal.

3. LIMITATION :

The Applicant further declares that the application is filed within the limitation period prescribed under Section 21 of the Administrative Tribunals Act, 1985.

4. FACTS OF THE CASE :

4.1 That the Applicant is a direct recruit of the Indian Revenue service belonging to 1969 batch. He joined the Indian Revenue Service on 24.7.69.

4.2 That when the Applicant was posted as Chief Commissioner of Income Tax at Guwahati he was served with a show cause memorandum dated 18.2.2002 which was accompanied by the order of suspension of the same date. In the show cause memorandum, the allegation was made against the Applicant that during the period April 2001 to December 2001 when he was posted as Commissioner of Income Tax (Appeals-I), Bhubaneswar having appellate jurisdiction over the assessments completed by the Deputy Commissioner of Income Tax (Investigation) Circle-I and had the occasion to decide the appeal in the case of block assessment of one Karunakar Mohanty assessed by the Deputy Commissioner of Income Tax, he passed the appellate order in unseemly hurry without properly appreciating the

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evidence contained in the seized paper and without affording any opportunity to the Assessing Officer of being heard. The Applicant was given 15 days time to submit his explanation against the show cause notice.

Copy of the impugned order of suspension dated 18.2.2002 is annexed as ANNEXURE-A/1.

4.3 That the Applicant assailed the legality of the order of suspension in O.A. No. 76/2002 before this Hon'ble Tribunal. This Hon'ble Tribunal vide order dated 10.4.2002 stayed the operation of the order of suspension dated 18.2.2002 until further orders. It was however made clear by the Hon'ble Tribunal that it will be open for the Respondents to approach the Hon'ble Tribunal for alteration and/or modification of the interim order, if they are so advised. As per the order of this Hon'ble Tribunal, the case was listed for orders on 11.5.2002 for fixing a date of hearing.

Order dated 10.4.2002 passed in O.A. No. 76/2002 is annexed as ANNEXURE-A/2.

4.4 That notwithstanding the interim order of this Hon'ble Tribunal dated 10.4.2002, the present Applicant was not allowed to discharge his duties as Chief Commissioner of Income Tax and the interim order of the Hon'ble Tribunal was not given effect to by the Respondents. Being faced with this situation, the present Applicant filed a contempt petition No. 21/2002 before this Hon'ble Tribunal under Section 17 of the Administrative Tribunals Act, 1985.

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4.5 That this Hon'ble Tribunal on 29.5.2002 issued notice in contempt petition No. 21/2002. However, immediately after receipt of notice in contempt petition No. 21/2002, the Respondents passed order No. 72 of 2002 dated 4.6.2002 transferring one D. Chakraborty, from the post of Chief Commissioner of Income Tax-IV, Kolkata to the post of Chief Commissioner of Income Tax, Guwahati i.e. the post of the present Applicant. Strangely, in the order No. 72 of 2002 dated 4.6.2002, the post of the Chief Commissioner of Income Tax, Guwahati was shown as a vacant post.

Copy of the order dated 4.6.2002 is annexed as ANNEXURE-A/3.

4.6 That the order dated 4.6.2002 resulted in the Applicant filing the M.P. No. 79/2002 in C.P. No. 21/2002 before this Hon'ble Tribunal. The Applicant also filed a separate O.A. No. 181/2002 on 6.6.2002 assailing the legality of the order dated 4.6.2002 pursuant to which on the post of the Applicant at Guwahati, Mr. D. Chakraborty was sought to be transferred. This Hon'ble Tribunal vide its order dated 7.6.2002 admitted the O.A. No. 181/2002 and stayed the order dated 4.6.2002.

4.7 That thereafter on 14.6.2002, the Respondents filed W.P.(C) No. 3947/2002 before the Hon'ble Gauhati High Court assailing the legality of the interim order of this Hon'ble Tribunal dated 10.4.2002 passed in O.A.

No. 76/2002 wherein this Hon'ble Tribunal had stayed the operation of the impugned order of suspension dated 18.2.2002. The Hon'ble Gauhati High Court vide its order dated 21.6.2002 admitted the writ petition and stayed the operation of the order of the Hon'ble Tribunal dated 10.4.2002 passed in O.A. No. 76/2002.

4.8 That in view of the interim order of the Hon'ble High Court dated 21.6.2002, this Hon'ble Tribunal vide its order dated 28.6.2002 closed the contempt petition No. 21/2002 and M.P. No. 79/2002 filed in the contempt petition. Further the O.A. No. 181/2002 was also dismissed by an order dated 6.8.2002 in view of stay order granted by the Hon'ble High Court.

4.9 That after the interim order of the Hon'ble High Court dated 21.6.2002 passed in W.P.(C) No. 3947/2002, the present Applicant was not only made to vacate his official accommodation at Uzan Bazar, but also not provided any alternative accommodation in new guest house and presently he is living in a room in a hotel. His residential telephone has also been taken away as if the Applicant has been dismissed from service.

4.10 That the present Applicant being aggrieved by the interim order of the Hon'ble High Court dated 21.6.2002 passed in W.P.(C) No. 3947/2002 preferred a Misc. Case No. 1043/2002 in the aforesaid writ petition for vacation/modification of the interim order of stay dated 21.6.2002.

4.11 That the Hon'ble High Court vide its order dated 27.8.2002 disposed of the Misc. Case No. 1043/2002 and vacated the interim order dated 21.6.2002 pursuant to which the interim order of this Hon'ble Tribunal dated 10.4.2002 passed in O.A. No. 76/2002 was stayed.

4.12 That as a result of the order of the Hon'ble High Court dated 27.8.2002, the earlier interim order passed by this Hon'ble Tribunal on 10.4.2002 became effective and operative and consequently, the impugned order of suspension of the Applicant ceased to become operative.

4.13 That the order of the Hon'ble Gauhati High Court dated 27.8.2002 resulted in total change of circumstances under which this Hon'ble Tribunal dismissed the O.A. No. 181/2002 vide its order dated 6.8.2002. In view of the changed situation, the reasons which impelled the Hon'ble Tribunal to dismiss the O.A. No. 181/2002 became non-existent. Therefore, it became necessary for the present Applicant to prefer the application for review of the order dated 6.8.2002 passed in O.A. No. 181/2002.

4.14 That the present Applicant accordingly preferred review application No. 5/2002 in O.A. No. 181/2002 under Section 22(3)(f) of the Administrative Tribunals Act, 1985.

4.15 That though the Applicant sent not less than eight reminders, the last one being the reminder dated 16.10.2002 for giving the opportunity to peruse and/or inspect the relevant documents so as to enable him to

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submit an effective representation against show cause dated 18.2.2002, however, despite the promise, neither the copies of those relevant documents were made available to the Applicant nor he was given an opportunity of inspecting the relevant files containing those documents. It is pertinent to mention that the Respondent No.4 vide letter dated 21.3.2002 had informed the Applicant that all the records for which a request was made by the Applicant are available with the Director of Income-tax (Vigilance) East Zone, Kolkata. The Applicant was therefore, directed to approach the Director of Income-tax, East Zone, Ayakar Bhawan, 8th Floor, P-7, Chowranghee Square, Kolkata-700069 for inspecting the relevant documents in his office. It is stated that on 1.4.2002, the Applicant received the copy of the letter dated 21.3.2002 and immediately on 2.4.2002, he wrote to the Director of Income-tax (Vigilance), East Zone, Ayakar Bhawan, Kolkata for necessary inspection of relevant records and documents. The letter dated 2.4.2002 was followed by the reminder dated 20.5.2002, but there was no response. The Applicant also wrote to the Under Secretary (Vigilance) Central Board of Direct Taxes on 19.6.2002 in regard to the same matter, but from there also, there was no response. The Applicant, therefore, even after sending eight reminders failed to get the desired response for inspecting the relevant files so as to enable him to prepare and submit an effective representation against the show cause dated 18.2.2002.

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4.16 That the Respondents instead of responding to the pleas of the Applicant that he be furnished with the relevant documents so as to enable him to file an effective representation against the show cause notice, belatedly served upon him the impugned memorandum of charge dated 28.10.2002. It is noteworthy that the memorandum of charge dated 28.10.2002 repeats the same allegations which were made in the show cause notice.

4.17 That on receipt of the aforesaid memorandum of charge dated 28.10.2002, the Applicant submitted a representation dated 6.11.2002 highlighting his grievances and urged for the withdrawal of the same.

4.18 That the Applicant is filing separate Original Application assailing the legality of the memorandum of charge dated 28.10.2002 seeking quashing of the same.

4.19 That the memorandum of charge dated 28.10.2002 was followed by the order dated 18.11.2002 passed in the name of the President of India under the signature of the Under Secretary to the Government of India, Ministry of Finance and Company Affairs, Department of Revenue. Pursuant to this order, in so called compliance of the order of this Hon'ble Tribunal dated 10.4.2002, the operation of the order of suspension dated 18.2.2002 was suspended with effect from 10.4.2002 till further orders.

Copy of the order dated 18.11.2002 is annexed as ANNEXURE-A/4.

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4.20 That vide another order No. 181 of 2002 issued on the same date 18.11.2002, the Applicant is posted as Chief Commissioner of Income-tax (Officer-on-Special Duty), Guwahati with effect from 10.4.2002 until further orders. It is stated that the aforesaid order has not been officially served upon the Applicant and the same was unofficially sent to the Applicant by his friends. It is not known as to why the Respondents have chosen to keep the order dated 18.11.2002 in the file without officially serving the same on the Applicant. It is stated that the impugned order dated 18.11.2002 has not come into effect as yet inasmuch as the same is yet to be served upon the Applicant.

Copy of the impugned order No. 181 of 2002 dated 18.11.2002 is annexed as ANNEXURE-A/5.

4.21 That the Applicant is highly aggrieved by the impugned order dated 18.11.2002 inasmuch as it has the effect of posting him to an office which has no legal existence. It is stated that there is no such post as Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati. No such post has been created by the Government of India. Status and equivalence of this post is not known.

4.22 That the impugned order dated 18.11.2002 posts the Applicant retrospectively with effect from 10.4.2002 to the post of Chief Commissioner of Income Tax (Officer-on-Special Duty). It is stated that since by virtue of the order of this Hon'ble Tribunal dated 10.4.2002, the

order of suspension of the Applicant was stayed, the logical consequence of the stay order of this Hon'ble Tribunal was the continuation of the Applicant as Chief Commissioner of Income Tax, Guwahati. The Applicant reported for duty as Chief Commissioner of Income Tax, Guwahati on 10.4.2002, but he was not allowed to function in the post. Moreover, the Hon'ble Gauhati High Court, vide its order dated 27.8.2002 passed in W.P.(C) No. 3947/2002 vacated its earlier order dated 21.6.2002 staying the operation of the order passed by this Hon'ble Court on 10.4.2002 in O.A. No. 76/2002. Therefore, after the order of the Hon'ble High Court dated 27.8.2002, the present Applicant was the Chief Commissioner of Income Tax (Appeals), Guwahati. It is strange that the Respondents by passing the impugned order dated 18.11.2002 have posted the Applicant as Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati retrospectively with effect from 10.4.2002.

4.23 That the Applicant cannot be posted to a non-existent office from the office of the Chief Commissioner of Income Tax, Guwahati. As stated earlier, there is no post like the post of Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati. There is no office for the holder of such a post. There is no gazette notification creating such a post. The status and equivalence of the post of Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati is not known. It is, therefore, stated that the posting of the Applicant from the post of Chief

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Commissioner of Income Tax, Guwahati to the post of Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati is a reversion. The impugned order has been passed in order to humiliate and harass the Applicant and to divest him of all his official powers.

4.24 That the Respondents having failed in the legal battle to oust the Applicant from his present post of Chief Commissioner of Income Tax, Guwahati have taken recourse to the instant device in the form of the impugned order to divest the Applicant of his powers and status in the post of Chief Commissioner of Income Tax, Guwahati.

4.25 That there are large numbers of Income Tax Officers against whom the Central Vigilance Commission has advised launching of criminal prosecution since 1.1.90. Many of the officers named in the said list are holders of very high offices and in sharp contrast to the present Applicant, these officers have not been placed under suspension nor any appropriate disciplinary action has been taken against them. Unlike the present Applicant, they have not been posted to non-existent post like OSD. The cases of many of these officers have been kept pending since the year 1990 even though the Central Vigilance Commission has repeatedly urged for expeditious disciplinary action against them.

Copy of the list of Income Tax Officers against whom Central Vigilance Commission has advised

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launching criminal proceeding and/or disciplinary action is annexed as ANNEXURE-A/6.

4.26 That the present case is a fit case wherein this Hon'ble Tribunal may be pleased to stay the operation and effect of the impugned order dated 18.11.2002 posting the Applicant from the post of Chief Commissioner of Income Tax to the post of Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati retrospectively with effect from 10.4.2002. The Applicant has made out a prima facie case of arbitrariness and illegality on the part of the Respondents. The balance of convenience is in his favour and he would suffer irreparable loss and injury if the interim order prayed for is not passed by this Hon'ble Tribunal.

4.27 That the Applicant files this application bonafide for the ends of justice.

5. GROUND FOR RELIEF WITH LEGAL PROVISIONS :

5.1 Because the impugned order dated 18.11.2002 is in violation of the order of this Hon'ble Tribunal dated 10.4.2002 passed in O.A. No. 76/2002. The same also contravenes the order of the Hon'ble Gauhati High Court dated 27.8.2002 passed in W.P.(C) No. 3947/2002.

5.2 Because there is no post like Chief Commissioner of Income Tax (Officer-on-Special Duty), Guwahati. No such post has been created by the Government of India. The status and equivalence of this post is not known and as such, the impugned order has the effect of divesting the Applicant of all his powers and perks.

5.3 Because the impugned order is illegal because it has been made effective retrospectively. When the Applicant has continued as Chief Commissioner of Income Tax in the eye of law since 10.4.2002 and in legality since 18.2.2002 then no executive order can be issued wiping out the factum of continuation of the Applicant as Chief Commissioner of Income Tax (Appeals), Guwahati since 10.4.2002/18.2.2002.

5.4 Because the impugned order has been passed in violation of the Articles 14 and 16 of the Constitution of India. The same is arbitrary and illegal.

5.5 Because the impugned order has been passed in malafide exercise of power for extraneous consideration. The Respondents having not succeeded in their attempt to oust the Applicant from the office of the Chief Commissioner of Income Tax, Guwahati and in blocking his promotion as Chief Commissioner of Income Tax have resorted to the present device in the form of the impugned order.

6. DETAILS OF REMEDIES EXHAUSTED :

The Applicant declares that in the facts and circumstances of the case, no adequate appropriate remedy is available to him.

7. MATTERS NOT PREVIOUSLY FILED OR PENDING BEFORE ANY OTHER COURT :

The Applicant further declares that he has not filed any application, writ petition or suit regarding the matter in respect of which this application has

been made before any Court, Authority or any other Bench of the Hon'ble Tribunal nor any such application, writ petition or suit is pending before any of them.

8. RELIEFS SOUGHT FOR :

8.1 Quash and set aside and modify the order No. 181/2002 dated 18.11.2002 passed by the Under Secretary, to the Government of India, Ministry of Finance and Company Affairs, Department of Revenue (Central Board of Direct Taxes).

8.2 Pass such other order/orders as may be deemed fit and proper by this Hon'ble Tribunal in the facts and circumstances of the case.

8.3 Cost of this application.

9. INTERIM ORDER PRAYED FOR :

Pending disposal of the application be further pleased to stay the operation and adverse effect of the impugned order No. 181/2002 dated 18.11.2002 passed by the Under Secretary, to the Government of India, Ministry of Finance and Company Affairs, Department of Revenue (Central Board of Direct Taxes).

10.

The application is filed through Advocate.

11. PARTICULARS OF THE I.P.O. :

- i) I.P.O. No. : 76 606597 (Rs. 50,00/-)
- ii) Date : 09/12/2002.
- iii) Payable at : Guwahati.

12. LIST OF ENCLOSURES :

As stated in the Index.

Verification.....

V E R I F I C A T I O N

I, Dr. J.K. Goyal, aged about 58 years, son of Shri M.L. Goyal, resident of Fancy Bazar, Guwahati-1, do hereby solemnly affirm and verify that the statements made in paragraphs 4.1, 4.4, 4.7 to 4.18, 4.21 to 4.24 are true to my knowledge ; those made in paragraphs 4.2, 4.3, 4.5, 4.6, 4.19, 4.20 and 4.25 are true to my information derived from records and the rests are my humble submissions before the Hon'ble Tribunal.

And I sign this verification on this the 10th day of December 2002 at Guwahati.

8.
J.K. Goyal.

- 16 -

ANNEXURE-A/1

F.No.C-14011/5/2002-V&L
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

257, North Block, New Delhi
Dated 18th February 2002

Order Under Rule 10(2) of the CCS(CCA) Rules, 1965

WHEREAS a disciplinary proceeding against Shri J.K.Goyal, Chief Commissioner of Income Tax, Guwahati is contemplated.

Now, therefore, the President in exercise of the powers conferred by subrule (1) of Rule 10 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, hereby places the said Shri J.K.Goyal under suspension with immediate effect.

It is further ordered that during the period that this order shall remain in force the headquarters of Shri J.K.Goyal, Chief Commissioner of Income Tax should be Guwahati and the said Shri J.K.Goyal shall not leave the headquarters without obtaining the previous permission of the undersigned.

(By order and in the name of the President of India)


(Sandip Garg)

Under Secretary to the Government of India


Shri J.K.Goyal,
CCIT, Guwahati (under suspension)

(Through DIT (Vig.), Kolkata)

Copy to:-

1. The Director General of Income Tax (Vig.), New Delhi
2. The Director of Income Tax (Vig.), Kolkata
3. Deputy Secretary Ad.VI, CBDT, New Delhi

Attested


P. K. Tiwari
Advocate

(Sandip Garg)
Under Secretary to the Government of India

ANNEXURE **A/2**

IN THE ADMINISTRATIVE TRIBUNAL,
GUWAHATI BENCH, GUWAHATI.

Original No.76/2002

Applicant : JK Goyal

Respondents: Union of India and others.

Advocate for Applicant: Mr BK Sharma, PK Tiwari,
S Sarma, UK Nair.

Date : **ORDER**

10.4.2002 Heard Mr BK Sharma, learned Sr counsel for the applicant and also Mr AK Choudhury, learned Addl CGSC, appearing on behalf of the respondents on the interim matter.

By order dated 18.2.2002 the applicant was placed under suspension in aid of power conferred by sub rule 1 of Rule 10 of the Central Civil Services (Classification, Control, and Appeal) Rules, 1965. The said communication was preceded by show cause Memo dated 18.2.2002 indicating that the suspension order was directly related to the disposal of an appeal by the applicant relating to block assessment of one Shri Karunakar Mohanty, earlier assessed by the then DCIT(Inv) circle-I, Bhubaneswar.

It was alleged that the applicant passed the appellate order in unseemly hurry, without properly appreciating the evidence contained in seized papers and without affording any opportunity to the AO to be heard as prescribed under the Act. On the own showing of the respondents the applicant alleged that the suspension order is directly attributable to its exercise of quasi judicial power conferred by its statute. It is also stated that against the very order passed by the applicant, both the revenue as well as the assessee had preferred appeals before the Income Tax Appellate Tribunal under Section 253 of the Income Tax Act. I have also perused the reasons assigned in the show cause asking explanation from the official as to the grounds for holding the appellate authority guilty of unseemly hurry without

Attested



P. K. Tiwari
advocate

properly appreciating the evidence and without affording the AO to be heard. It at best only shows that the officer passed a wrong order and erred in appreciation of facts and the law. It may be noted that the alleged ground of imputation pertains to exercise of quasi judicial power conferred on the Appellate Authority under Section 251 of the Income Tax Act. There is an obvious distinction between judicial-quasi judicial function quo administrative function. An Administrative decision is made according to the administration policy. In the former act, the authority attempt to find out the right result according to legal principles and norms. The expression quasi judicial is a sobriquet or a label for the exercise of power to administration. Such power is to be exercised in legal and judicial way - where he has the jurisdiction to err. These are only tentative view expressed while examining the interim prayer.

Instead of passing any interim order, though I would have preferred for disposal of the OA on merit, but that is not immediately possible since the other member consisting of this Bench is not inclined to take up the matter. The hearing of the application is likely to take some more time, therefore, the interim application is taken up.

The alleged imputation are based on assessment records which are presently pending before the Income Tax Appellate Tribunal. There is thus no scope for the applicant to deflect or interpolate the evidence and all the materials on which the alleged misconduct is based.

Considering all aspects of the matter, the factors like the balance of convenience, irreparable loss and public interest, I, therefore, pass the interim order suspending the operation of the order No.F.No.C-14011/5/2002-V&L dated 18.2.2002 until further orders. It will, however, always be open to the respondents to come for alteration and or modification of the interim order, if they are so advised.

List - the case for order on 11.5.2002 for fixing a date of hearing.

Sd/- **VICE CHAIRMAN**

Attested



P. K. Tinnu
Adv. Sec.

-19-

F.NO.A-32011/99/2000-AD.VI
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF DIRECT TAXES)

ANNEXURE-A/3

NEW DELHI, DATED THE 4TH JUNE, 2002.

ORDER NO. 72 OF 2002

The following postings and transfers in the grade of Chief Commissioners/Directors General of Income Tax are hereby ordered with immediate effect and until further orders.

SL. No.	NAME (SRI/SMT.)	CODE	FROM	TO	REMARKS
1.	D. Chakravarti	67001	CCIT-IV, Kolkata	CCIT, Guwahati	Vacant Post
2.	Hardeep Kaur	67004	CCIT, Panchkula	CCIT, Chandigarh	Vacant Post
3.	R. Balakrishnan	67012	CCIT, Trivandrum	CCIT-II, Chennai	Vice Smt. S. K. Aulakh Transferred.
4.	K.K. Roy	67025	CCIT-VII, Mumbai	CCIT, Bhopal	Vice S.N. Bhargava Transferred.
5.	S.N. Bhargava	67027	CCIT, Bhopal	CCIT-IX, Delhi	Vice Smt. Urvashi Saxena Transferred.
6.	H.S. Subramaniam	67030	CCIT, Coimbatore	CCIT-II Bangalore	Vice Sh. B.L. Rao Transferred.
7.	N.K. Jain	68002	CCIT-IV, Ahmedabad	CCIT, Trivandrum	Vice Smt. R. Balakrishnan Transferred.
8.	M.S. Darda	68014	CCIT, Baroda	CCIT, Jodhpur	Vice Smt. Baljit Bains Transferred.
9.	Urvashi Saxena	68016	CCIT-IX, Delhi	CCIT, Thane	Vice Smt. V.L. Sharma Transferred.
10.	M.K. Mishra	68017	CCIT-X, Delhi	CCIT-IV, Kolkata	Vice Sh. D. Chakravarti Transferred.
11.	M.C. Joshi	68019	CCIT-X, Mumbai	CCIT, Baroda	Vice Sh. M.S. Darda Transferred.
12.	Baljit Bains	69009	CCIT, Jodhpur	CCIT, Panchkula	Vice Smt. Hardeep Kaur Transferred.
13.	V.L. Sharma	69021	CCIT, Thane	CCIT-XII, Mumbai	Vacant Post
14.	B. Ramakumar	69026	CCIT-VI, Chennai	CCIT, Panaji	Vacant Post
15.	V.K. Baranwal	69027	CCIT-II Hyderabad	CCIT-XIII, Mumbai	Vacant Post
16.	K.R. Bhatia	68025	CCIT-XI, Delhi	CCIT-X, Delhi	Vice Sh. M.K. Mishra Transferred.
17.	A.N. Prasad	69011	CCIT-XII, Delhi	CCIT-XI, Delhi	Vice Smt. K.R. Bhatia Transferred.
18.	A.S. Narang	68005	CCIT-XIII, Delhi	CCIT-XII, Delhi	Vice Sh. A.N. Prasad Transferred.
19.	Bejinder Singh	68003	CCIT-XIV, Delhi	CCIT-XIII, Delhi	Vice Sh. A.S. Narang Transferred.

Attested

P. K. Tiwari
Adm. Secy

[Signature]

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20.	N. Soni	67020	CCIT-VI, Mumbai	CCIT-II, Mumbai	Vacant Post
21.	G. Anantharaman	68006	CCIT-VIII, Mumbai	CCIT-IV, Mumbai	Vice Sh. V.S. Wahi Transferred.
22.	P. Mishra	68013	CCIT-IX, Mumbai	CCIT-V Mumbai	Vice Sh. S.K. Bhatnagar Transferred.
23.	Shibaji Das	68026	CCIT-XI, Mumbai	CCIT-VI, Mumbai	Vice Sh. S.N. Soni Transferred.
24.	Kum.M.H. Kherawala	69001	CCIT-XII, Mumbai	CCIT-VII, Mumbai	Vice Sh. K.K. Roy Transferred.
25.	Sudhakar Mishra	69008	CCIT-III, Mumbai	CCIT-VIII, Mumbai	Vice Sh. G. Anantharam Transferred.
26.	Rajiv Ranjan Singh	69010	CCIT-XIII, Mumbai	CCIT-IX, Mumbai	Vice Sh. P. Mishra Transferred.
27.	V.S. Wahi	69012	CCIT-IV, Mumbai	CCIT-X, Mumbai	Vice Sh. M.C. Joshi Transferred.
28.	S.K. Bhatnagar	69017	CCIT-V, Mumbai	CCIT-XI, Mumbai	Vice Sh. Shibaji Das Transferred.
29.	P.N. Pathak	69004	CCIT-II, Kolkata	CCIT-X, Kolkata	Vice Sh. N.P. Sengupta Transferred.
30.	N.P. Sengupta	69034	CCIT-X, Kolkata	DGIT(Inv.), Kolkata	Vacant Post
31.	R.C. Midha	68031	CCIT-V, Chennai	CCIT-III, Chennai	Vacant Post
32.	K. Gopalan	69026	CCIT-IV, Chennai	CCIT-V, Chennai	Vice Sh. R.C. Midha Transferred.
33.	S.K. Aulakh	69036	CCIT-II, Chennai	CCIT-VI, Chennai	Vice Sh. B.Ramakumar Transferred.
34.	B.L. Rao	67024	CCIT-II, Bangalore	CCIT-I, Bangalore	Vacant Post

(Signature)
(KANWAR RAJINDER SING)
Director to the Government of India

Copy to:-

1. Officers concerned. (Representations / requests regarding transfer / leave etc will be considered only from those officers who take over their charge of the post assigned vide this order).
2. Chief Commissioners/Directors General of Income Tax.
3. Principal Chief Controller of Accounts New Delhi.
4. Zonal Accounts Officer, CBDT, C/O CCIT, concerned.
5. DIT(IT)/DIT(RSP&PR)/DIT(Audit)/DIT(Vig.)/DIT(Sys)/DIT(Rec.)/DIT(O&MS)/ DIT(Spl.Inv.)
6. PSs to Finance Minister/MOS(R)/FS/Secy(Rev.)/AS(R)/Chairman, CBDT/ Members, CBDT/JS(Admn. CBDT/Director(Hqrs. Admn)/Directors, CBDT/DSS, CBDT/ OSD to Finance Minister/MOS(R)
7. US(HQ/Per)/(Per/DI)/Ad.VIA/Ad.VII/ITCC/OT/Computer Cell/Hindi Section.

(Signature)
(KANWAR RAJINDER SING)
Director to the Government of India

Attested

(Signature)
P. K. Tiwari
Advocate

Advocate

F.No.C-14011/5/2002-V&L
Government of India
Ministry of Finance & Company Affairs
Department of Revenue
Central Board of Direct Taxes
.....

New Delhi, the 18th November, 2002

ORDER

Whereas disciplinary proceedings were contemplated against Shri J.K. Goyal, Chief Commissioner of Income Tax, Guwahati;

And Whereas Shri J.K. Goyal was placed under suspension with immediate effect vide order of even number dated the 18th February, 2002 under Rule 10 (2) of the CCS (CCA) Rules, 1965.

And Whereas Shri J.K. Goyal filed an OA No. 76/2002 before Hon'ble Central Administrative Tribunal, Guwahati Bench against the order dated the 18th February, 2002. The Hon'ble CAT vide interim order dated 10.04.2002 suspended the operation of the order F.No.C-14011/5/2002-V&L dated 18.02.2002.

And Whereas Hon'ble Guwahati High Court vide order dated 21.06.2002 in WPC No.3947/2002 (UOI & ors Vs. Shri J.K. Goyal) stayed the operation of the order dated 10.04.2002 passed by the Hon'ble CAT, Guwahati Bench in OA No.76/2002.

And Whereas subsequently, Hon'ble Guwahati High Court vide order dated 27.08.2002 vacated its order dated 21.06.2002 staying the operation of the order passed by the Hon'ble CAT on 10.04.2002 in OA No.76 of 2002.

Now, therefore, in compliance with the order dated 10.04.2002 of CAT, Guwahati Bench, the President is pleased to suspend the operation of the suspension order dated 18.02.2002 with effect from the 10th April, 2002 i.e. the date of the CAT order and till further orders subject to the outcome of WPC No. 3947/2002 pending before the Guwahati High Court and/or any SLP that may be filed before the Hon'ble Supreme Court of India.

(by order and in the name of the President of India)

18/2/02

(Signature)
(Dr. V.K. SINGH)

Under Secretary to the Government of India

✓ Shri J.K. Goyal,
CCIT (under suspension)

(Through O/o CCIT, Guwahati)

Copy to: -

1. The Chief Commissioner of Income Tax, Guwahati.
2. The Director General of Income Tax (Vig.), New Delhi.
3. The Director of Income Tax (Vig.), Kolkata.
4. The Under Secretary Ad-VI, CBDT, New Delhi.
5. Ad-VIA/DT (Per).
6. Litigation file
7. Office Copy.
8. Guard file.

Attested

(Signature)
P. K. Tiwari
Adm. Secy

(Dr. V.K. SINGH)
Under Secretary to the Government of India

ANNEXURE-A/5

No. A.22011/16/2002 Ad.VI(Pt.)
Government of India
Ministry of Finance & Company Affairs
Department of Revenue
(Central Board of Direct Taxes)

New Delhi the 18th November 2002.

ORDER NO. 181 OF 2002

Consequent upon the revocation of the operation of
the suspension order dated 18.2.2002 (E.No.
14011/5/2002-V&I) with effect from 10.4.2002 Shri J.K.
Goyal (69002) CCIT is posted as CCIT (OSD), Guwahati
with effect from 10.4.2002 and until further orders.

(P.C. BHATT)
Under Secretary to the Government of India

Copy to :

1. Officer concerned.
2. All Chief Commissioners/Directors General of Income Tax.
3. Principal Chief Controller of Accounts, New Delhi.
4. Zonal Accounts Officer CBDT, C/O CCIT concerned.
5. DIT (IT) DIT/RSPS/DIT(Audit)/DIT(Vig) DIT (Systems) DIT(O&M)s DIT (Spl.Inv.)
6. PSS to FM MOS(A)/Secy.(R)/AS(R)/Chairman, CBDT/ Members, CBDT JS (Admn)CBDT, EWRT/DS(Hqrs/Admn)/ Directors, CBDT/DSs CBDT, US (Hqrs) US(AD-VI(A)/Ad.VII/ITCC/OT/Computer Cell, Hindi Section.

CBDT

Attested.

A. K. Tawar
Joint Secy

Sd/-
(P.C. BHATT)
Under Secretary to the Government of India

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LIST "A"

LIST OF IRS (INCOME TAX) OFFICERS AGAINST WHOM THE COMMISSION HAS ADVISED LAUNCHING OF CRIMINAL PROCEEDINGS SINCE 1.1.90.

S. No.	NAME OF THE OFFICER (WITH CADRE & YEAR OF ALLOTMENT)	DESIGNATION & DEPARTMENT AT THE TIME OF COMMISSION OF OFFENCE	COMMISSION'S ADVICE WITH DATE	DATE OF ISSUE OF SANCTION ORDER
	Shri Bani Singh	Asstt. Commissioner Delhi	Prosecution 05.11.1999	27.12.1999
	Shri Hargovind Arora	Asstt. Commissioner Gurgaon	Prosecution 20.05.1996	10.07.1996
	Shri Rajiv Kumar	Asstt. Commissioner Mumbai	Prosecution 28.09.1999	02.09.2000
	Shri S.R. Goyal	Member (Retd.) Delhi	Prosecution 18.06.1998 Major Penalty 18.06.1998	Information awaited
	Shri V.N. Srivastava	Then CIT, Mumbai	Prosecution 23.05.2000	Information awaited
	Shri Madhusudan Thanvi	CIT and Member (appropriate Authority), Ahmedabad	Prosecution 06.09.2000	Information awaited
	Shri P.C. Hadia	Commissioner and Member (AA), Ahmedabad	Prosecution 06.06.2000	Information awaited
	Shri Om Dutt Mahindra	Then Chief Engineer & Member (Valuation) (AA), Mumbai	Prosecution 06.06.2000	Information awaited

Attested


P. K. Tiwari
Adviser

	Shri N.R. Solanki	Then ACIT (AA), Ahmedabad	Prosecution 06.06.2000	Information awaited
• 1	Shri D.S. Khoba	Then ACIT (AA) Ahmedabad	Prosecution 06.06.2000	Information awaited

LIST "B"

**LIST OF IRS (INCOME TAX) OFFICERS AGAINST WHOM THE COMMISSION HAS
ADVISED IMPOSITION OF A MAJOR PENALTY SINCE 1.1.90.**

S. No.	NAMT OF THE OFFICER (WITH CADRE & YEAR OF ALLOTMENT)	DESIGNATION & DEPARTMENT AT THE TIME OF COMMISSION OF MISCONDUCT	COMMISSION'S ADVICE WITH DATE	NATURE OF PUNISHMENT IMPOSED (WITH DATE)
	Shri B.N. Ranganath	Asstt. Commissioner Bangalore	Major Penalty 31.01.1995	Information awaited
	Shri K.R. Subbaraman	Asstt. Commissioner (Retd.), Chennai	Major Penalty 22.09.1997	Information awaited
	Shri V.N. Wani	Asstt. Commissioner (Retd.), Mumbai	Cut in Pension 19.05.1997	15.02.2001
	Shri H.L. Nagpal	Asstt. Commissioner Ajmer	Token Cut in Pension 09.08.1999	Information awaited
	Shri O.P. Chaudhary	Asstt. Commissioner (Retd.), Delhi	Major Penalty 11.08.1999	Information awaited
	Shri R.G. Kukreja	Asstt. Commissioner (Retd.), Mumbai	Cut in 10% Pension 27.11.1997	Information awaited

Attested

P
P. K. Tiwari
Adv. a.c.

Shri M.V. Javali	Asstt. Commissioner (Retd.), Bangalore	Cut in Pension 31.03.1995	Information awaited
Shri S.N. Halder	Asstt. Commissioner (Retd.), Calcutta	Cut in Pension 02.12.1996	09.11.2000
Shri P.N. Dixit	Asstt. Commissioner Ahmedabad	Major Penalty 17.04.1997	Information awaited
Shri I.M. Vaghela	Asstt. Commissioner (Retd.), Navsari	Cut in Pension 23.06.1998	Information awaited
Shri B.N. Mukherjee	Asstt. Commissioner Calcutta	Major Penalty 02.09.1997	25.10.2000
Shri A. Banerjee	Asstt. Commissioner (Retd.), Calcutta	Major Penalty 19.05.1997	03.01.2001
Shri S.D. Nyayanirgune	Asstt. Commissioner (Retd.), Mumbai	Major Penalty 16.09.1996	Cut in 20% pension for 5 years 08.01.1999
Shri Arbindo Ghosh	Asstt. Commissioner (Retd.), Calcutta	Cut in Pension 02.12.1996	Information awaited
Shri R.S. Mandal	Asstt. Commissioner (Retd.), Calcutta	Cut in Pension 07.11.1997	Information awaited
Shri J.P. Abhichandani	Asstt. Commissioner (Retd.), Mumbai	Cut in Pension 05.01.1998	Information awaited
Shri K.S. Minhas	Asstt. Commissioner Patiala	Major Penalty 11.09.1996	Reduction of Pay by 1 stage for 1 year without cumulative effect 29.04.1998
Shri J.M. Sahay	Dy. Commissioner Calcutta	Major Penalty 15.10.1993	Reduction in pay by 1 stage for 2 years without cumulative

Attested

P. K. Tiwari
Advt. Secy

				effect 30.04.1996
	Shri S.C. Jain	Dy. Commissioner Baroda	Major Penalty 03.12.1996	Information awaited
	Shri P.K. Mandal	Dy. Commissioner, Calcutta	Major Penalty 06.09.1993	Withholding of increments for 2 years without cumulative effect 18.05.1999
	Shri J.B. Sangma	Joint Commissioner, Calcutta	Major Penalty 13.10.1997	Reduction in Pay by 1 stage without cumulative effect for 4 years 17.03.1999
	Shri S.K. Tyagi	Dy. Commissioner, Mumbai	Major Penalty 11.05.1992	Information awaited
	Shri V.M. Patki	Dy. Commissioner (Retd.), Mumbai	Major Penalty 06.06.1994	Withholding of 20% Pension for 3 years 23.05.1996
	Shri I.A. Theba	Dy. Commissioner (Retd.), Rajkot	Cut in Pension 02.04.1998	Information awaited
	Shri B.K. Sinha	Dy. Commissioner, Calcutta	Major Penalty 16.09.1998	Information awaited
	Shri V.D. Trivedi	Commissioner, Chandigarh	Major Penalty 13.11.1998	Information awaited
	Shri V.S. Banthia	Commissioner, Calcutta	Major Penalty 22.10.1998	Information awaited
	Shri V.N. Srivastava	Commissioner, Mumbai	Major Penalty 13.11.1998	Information awaited

Attested

P.K. Tiwari
Advocate

	Shri C.U. Choure	Commissioner (Retd.), Nasik	Cut in Pension 29.02.1996	Cut in 20% monthly pension for 3 years 03.08.1998
	Shri G. Ramdas	Commissioner, Chennai	Major Penalty 13.10.1999	Information awaited
	Shri G.S. Bhagia	Commissioner (Retd.), Mumbai	Cut in 25% Pension 31.07.1997	Information awaited
	Shri K.K. Dhar	Commissioner (Retd.), Delhi	Cut in Pension 20.03.1991	Cut in 50% Pension permanently 25.10.1996
	Shri B. Narain	Commissioner (Retd.), Chandigarh	Cut in Pension 04.08.1994	Information awaited
	Shri Dilip Shivpuri	Dy. Commissioner, Jaipur	Major Penalty 17.08.1998	12.03.2001
	Shri A. Dev Verma	Dy. Commissioner, Mumbai	Major Penalty 08.03.1995	Charges dropped 22.12.1998
	Smt. Swati S. Patil	DCIT, Belgaum (Now Addl. CIT)	Major Penalty 28.03.2001	Information awaited

Attested



P. K. Tiwari
Advocate

28

19 FEB 2003

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL

GUWAHATI BENCH ::: GUWAHATI.

In the matter of -

O.A.No. 389/2002

Dr. J.K. Goyal

..... Applicant.

- Vs -

Union of India & Ors.

..... Respondents.

AND

In the matter of -

Written Statement for and on behalf of the
Respondents No. 1, 2 and 3.

I, Kumud Ranjan Das, Addl. Commissioner of Income-tax(Vig.),
Guwahati, do hereby solemnly affirm and say as follows:-

01. That I am the Addl. Commissioner of Income-tax(Vig.), Guwahati and as such fully acquainted with the facts and circumstances of the case. I have gone through a copy of the application and have understood the contents thereof. Save and except whatever is specifically admitted in Written Statement the other contentions and statements may be deemed to have been denied. I am competent and authorised to file this Written Statement on behalf of the Respondents No. 1, 2 and 3.

02. That with regard to Para 1 the respondents beg to state that, immediately after the applicant was placed under suspension on 18.02.2002, Shri E.J.Mawlong succeeded the applicant as Chief Commissioner of Income-tax (CCIT in short) Guwahati w.e.f. 20.02.2002 and thereafter on retirement of Shri Mawlong on superannuation, Shri D. Chakrabarti succeeded him as CCIT, Guwahati on additional charge w.e.f. 01.03.2002. Shri Chakrabarti was posted on regular basis as CCIT, Guwahati vide Board's Order No. 72/2002 dated 04.06.2002 till an interim order dated 07.06.2002 was passed by this Hon'ble

29 - 30

Tribunal in OA-181/2002 suspending his regular posting as CCIT, Guwahati. Shri Chakrabarti, however, continued to hold the additional charge of CCIT, Guwahati till the interim order of stay was vacated and OA-181/2002 was dismissed by the Hon'ble Tribunal on 06.08.2002. Thereafter, from 12.08.2002, Shri D. Chakrabarti has again assumed the regular charge of CCIT, Guwahati when the Board's order of posting dated 04.06.2002 became operative. Shri Chakrabarti continued to hold the post of CCIT, Guwahati on regular basis till 30.10.2002 and thereafter he was succeeded by Shri D.K.Das as CCIT, Guwahati on additional charge. There was no direction either of this Hon'ble Tribunal or the Hon'ble Gauhati High Court to allow the applicant to join as CCIT, Guwahati on regular basis.

The applicant in his Misc. Case No. 1043/2002 in WP(C) No. 3947/2002 has not only prayed for vacation of the interim order dated 21.06.2002 of the Hon'ble Gauhati High Court in WP(C) No. 3947/2002 which restored the order of suspension of applicant w.e.f. 18.02.2002 but also prayed for permitting him to hold the post of CCIT, Guwahati. But the Hon'ble High Court while vacating its own interim order dated 21.06.2002 which in effect restored the impugned interim order of this Hon'ble Tribunal dated 10.04.2002 did not pass any order regarding posting of the applicant.

Thus the applicant did not hold the charge of the CCIT, Guwahati at any point of time subsequent to his suspension and the post of the CCIT, Guwahati was also not lying vacant as claimed.

Therefore, the presumption that the applicant continued to the post of CCIT, Guwahati is not correct. The respondents had complied the interim order of this Hon'ble Tribunal dated 10-04-2002 by posting the applicant as CCIT(OSD), Guwahati w.e.f. 10-04-2002 and also releasing the full pay and allowances of the applicant. But by order dated 23.12.2002 the Hon'ble Tribunal set aside the posting of the applicant as CCIT(OSD) and now the authority has posted the applicant as CCIT, Jalpaiguri vide Order No. 15 of 2003 contained in F. No. A-32011/20/2001-Ad.VI dated 14.02.2003.

Copy of order dated 14.02.2003 is annexed hereto and marked as **Annexure -R-1**.

03. That with regard to **Paras 2 , 3 , 4.1 , 4.2 and 4.3** the respondents beg to offer no comment, as these are matter of records.

- 30 -

04. That with regard to **Para 4.4** the respondents beg to state this para refers to a stage when the respondents in accordance with the DOP&T's O.M.No.28027/9/99-Estt.(A) dated 01.05.2000 had to refer the matter to the DOP&T and the Ministry of Law which ultimately culminated in filing a writ against the impugned interim order dated 10.04.2002 vide WP(C) No.3947/2002. This writ is still pending for disposal before the Hon'ble Gauhati High Court

Here the respondents beg to state that the filing of the writ was a legal and valid option to the respondents and considering the then prevailing circumstances vis-a-vis the interim stay order dated 21.06.2002 of the Hon'ble Gauhati High Court in WP(C)No.3947/2002 which stayed the impugned interim order of this Tribunal dated 10.04.2002, this Hon'ble Tribunal was pleased to drop the CP 21/2002 filed by the applicant against the respondents on 28.06.2002.

Copy of the O.M. Dated 01.05.2000 is annexed hereto and marked as **ANNEXURE -R-2.**

05. That with regard to **Para 4.5** the respondents beg to state that, the post of the CCIT,Guwahati was never vacant after the applicant was placed under suspension on 18.02.2002. As such the applicant had no occasion to join as CCIT,Guwahati at any point of time thereafter. As regards posting of Shri D.Chakrabarti to the post of CCIT,Guwahati on regular basis vide Board's order No.72/2002 dated 04.06.2002, the matter has been discussed in detail in Para 1 above. However, the respondent beg to clarify that consequent upon this Hon'ble Tribunal's interim order dated 07.06.2002 in OA No.181/2002 suspending the aforesaid order of the Board dated 04.06.2002 so far as it related to the posting of Shri D.Chakrabarti as CCIT,Guwahati till returnable date, Shri Chakrabarti ceased to hold the regular charge as CCIT,Guwahati with immediate effect in compliance to the order of the Hon'ble Tribunal. It is only after this Hon'ble Tribunal was pleased to vacate their own interim order dated 07.06.2002 in OA No. 181/2002 and dismissed the OA No.181/2002 on 06.08.2002, Shri D.Chakrabarti had assumed the regular charge of the CCIT,Guwahati w.e.f. 12.08.2002 (forenoon) Thus there was no violation of any order of this Hon'ble Tribunal or of the Hon'ble High Court. The contention of the applicant that he was holding the post of CCIT, Guwahati is not correct.

- 31 - 52

06. That with regard to **Para 4.6** the respondents beg to offer no comment.

07. That with regard to **Paras 4.7 and 4.8** the respondents beg to offer no comment. These are matter of records.

08. That with regard to **Para 4.9** the respondents beg to state that , the applicant after joining as CCIT, Guwahati was staying in a transit camp meant for touring officers which was housed in the hired Red Cross Bhawan. The transit camp had one bed room with attached bathroom and kitchen facility and was neither a guest house nor an official accommodation of the applicant . For this reason despite staying in the transit camp the applicant was all along drawing the House Rent Allowance.

It was during the tenure of the applicant and prior to his suspension on 18.02.2002 that the process of dehiring of said Red Cross Bhawan was set in progress and the Land & Building Committee also recommended on 20.09.2001 and 18.01.2002 the dehiring of the said building. Therefore, the dehiring of the said building was in process during the tenure of the applicant and he cannot implead ignorance of it. Now that the applicant was staying in a hotel is a matter of his personal choice and has no relevance to the interim order of the Hon'ble High Court dated 21.06.2002 passed in WP(C)No.3947/2002.

In this connection, the respondents would like to mention here that by letter No. E-119/Hired Bldg.(NER)/CCIT/GHY/2000-01/3491 dated 27.06.2002 issued by the CCIT,Guwahati and served on the applicant on 02.07.2002, the applicant was informed that the dehiring of the said Red Cross Bhawan was going to be made w.e.f. 31.07.2002.

The applicant was fully aware that no new guest house of the department was in existence in Guwahati as on 02.07.2002 when the applicant made a request for providing him a suitable accommodation at the so called new guest house with residential telephone.

The applicant was, therefore, again informed by CCIT',Guwahati's letter of even No. dated 3/4.07.2002 which was served on the applicant on 04.07.2002 about non-existence of such guest house at Guwahati or a type-VI quarters suitable to his status at Guwahati and for that reason he could be allotted a type-V quarters. The applicant did not respond to the said letter and

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therefore, he was once again informed by the CCIT, Guwahati vide his letter of even No. dated 25.07.2002 that since the de-hiring was to be made by the forenoon of 31.07.2002, it became essential to shift the furniture, fixtures, AC, kitchen implements, telephone etc. to a vacant Type-V Quarters in the Income-tax Residential Complex, Beltola, Guwahati so that no inconvenience could cause to him.

It is further clarified that while all Departmental Offices housed in the 1st & 2nd Floors at Red Cross Bhawan, Uzan Bazar, Guwahati were shifted to the Saikia Commercial Complex, Sreenagar, Guwahati-5 by 25.02.2002, the said transit camp housed in the 3rd floor in which the applicant was staying was vacated only on 30.07.2002. Thus it can not be said that the applicant was forced to stay in a Hotel, his residential telephone was taken away etc. as if he was dismissed from service.

09. That with regard to **Para 4.10** the respondents beg to state that the applicant in Misc. Case No. 1043/2002 in WP(C) No. 3947/2002 in Para-9 prayed before Hon'ble Gauhati High Court to vacate/modify the order dated 21.06.2002 passed in WP(C) No. 3947/2002 & further to permit the applicant to hold the post of CCIT, Guwahati. The Hon'ble High Court was pleased to vacate its order dated 21.06.2002 but did not pass any order permitting the applicant to hold the post of CCIT, Guwahati.

10. That with regard to **Paras 4.11 and 4.12** the respondents beg to offer no comment

11. That with regard to **Paras 4.13 and 4.14** the respondents beg to state that the contention of the applicant that the order of the Hon'ble Gauhati High Court dated 27.08.2002 resulted in total change of circumstances is not correct. The grounds on which the OA -181/2002 was dismissed by the Hon'ble Tribunal by their order dated 06.08.2002 still hold and the application for review of this order was also dismissed.

12. That with regard to **Paras 4.15 and 4.16** the respondents beg to state that the contention of the applicant is not correct. The applicant was informed that all the relevant records were available with the Director of Income-tax(Vig.), East Zone, Kolkata vide Board's letter dated 21.03.2002 (which was served on the applicant on 1st April, 2002). The applicant was also requested to approach the DIT(Vig.) for inspecting the records and was also asked to furnish his explanation within 15 days of the receipt of the letter. Instead of inspecting the documents and furnishing his explanation within the

33- 34

given time , the applicant adopted delaying tactics by repeatedly asking for authenticated copies of the documents. It was under these circumstances in absence of an explanation from the applicant, it was finally decided to issue a charge sheet to the applicant.

Copy of letter dated 21.03.2002 is annexed hereto and marked as **ANNEXURE R-3**.

13. That with regard to **Paras 4.17 , 4.18 and 4.19** the respondents beg to offer no comment. These are matter of records.

14. That with regard to **Para 4.20** it is stated that the respondent No. 2 had sent its order No. 181/2002 dated 18.11.2002 issued under F.No. A-22011/16/2002-Ad.VI(Pt.) to the applicant directly at the last known address. However, pursuant to this order the respondents have released full salary in the form of Subsistence allowance and residual bill for the month of November, 2002 and the same is duly acknowledged by the applicant

Copies payments receipt are annexed hereto and marked as **ANNEXURE R -4 and R-5**

15. That with regard to **Para 4.21** the respondents beg to state that, the statement is similar to that made in para 5. 2

16. That with regard to **Para 4.22** the respondents beg to state that, the applicant has totally misconceived the sequence of developments that took place after the Hon'ble Tribunal had passed the impugned, the interim order dated 10.04.2002 in OA-76/2002. The interim order of stay dated 21.06.2002 granted by the Hon'ble High Court against the said order of the Tribunal dated 10.04.2002 in WP(C) No. 3947/2002 remained in operation till 27.08.2002 when the Hon'ble High Court in disposing the Misc. Case No. 1043/2002 in WP(C) No.3947/2002 was pleased to vacate its own interim order dated 21.06.2002. The respondents would like to clarify that the said writ 3947/2002 assailing the legality and validity of the interim stay dated 10.04.2002 of the order of suspension of the applicant dated 18.02.2002 is still pending for disposal before the Hon'ble Gauhati High Court. The applicant has also wrongly stated that he was posted as Chief Commissioner of Income-tax(Appeals), Guwahati after the order of Hon'ble High Court dated 27.08.2002.

17. That with regard to **Para 4.23** the respondents beg to state that the statement is similar to that of para 5.1.

- 34 - 5
18. That the contention made in **Para 4.24** has been denied.
19. That the contention made in **Para 4.25** is not relevant to the facts and circumstances of the case.
20. That the contention made in **Para 4.26** is not relevant to the facts and circumstances of the case.
21. That with regard to **Para 5.1** the respondents beg to state that , the impugned order dated 18.11.2002 is not clear as two orders (1) suspending the operation of suspension order dated 18.02.2002 and (2) transfer and posting order No. 181/2002 posting Shri Goyal as CCIT(OSD) were passed on the same day i.e. 18.11.2002 Apparently this para refers to the posting order number 181/2002 of CBDT posting him as CCIT(OSD). This order of posting the applicant CCIT(OSD) was on the basis of the decision taken by the Competent Authority (CA in short). Here it may be mentioned that the CA has the power and liberty to post the officers of the IRS Cadre to any post on administrative grounds. Shri J.K. Goyal has been posted as CCIT (OSD), Guwahati against the existing quota of the post of CCITs.
22. That with regard to **Para 5.2** the respondents beg to state that the contention of the applicant that there is no post like the CCIT (OSD), Guwahati is not correct as the applicant has been posted by the CA against the existing Cadre quota and it is for the CA to decide on the kind of duties and responsibilities that are to be assigned to him.
23. That with regard to **Paras 5.3, 5.4 and 5.5** the respondents beg to deny that averments made by the applicant in these paras.
24. That with regard to **Paras 6 and 7** the respondents beg to offer no comment.

For the reasons stated above, the applicant does not deserve any relief.

Verification.....

(8)

- 35 - 40

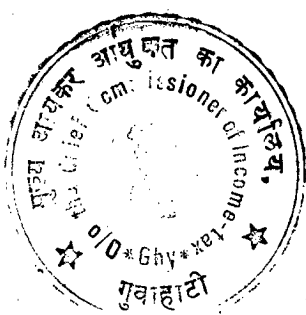
V E R I F I C A T I O N

I, Kumud Ranjan Das, working as Additional Commissioner of Income-tax(Vigilance), Guwahati do hereby solemnly affirm and state as follows:-

1. That, I am competent to file this verification on behalf of the respondents as authorised and I swear the same. I am also fully acquainted with the facts and circumstances of the case.

2. That, the statement made in this verification and in paragraphs 5, 8, 9, 11, 16, 21 and 22 of the accompanying written statement of defence are true to my knowledge, those made in paragraphs 2, 4, 12 and 14 are being matters of records of the case are true to my information derived therefrom which I believe to be true and the rest are my humble submissions before this Hon'ble Tribunal.

I sign this verification on this eighteenth day of February, 2003 at Guwahati.



Kumud Ranjan Das

DEPONENT

ANNEXURE-R-1

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F.No.A.32011/20/2001-Ad.VI
Government of India
Ministry of Finance & Company Affairs
Department of Revenue
(Central Board of Direct Taxes)

New Delhi, the 14th February, 2003.

ORDER NO.15 of 2003

The following postings and transfers in the grade of Chief Commissioners/Directors General of Income Tax are hereby ordered with immediate effect and until further orders:-

Sl. No.	NAME OF THE OFFICER	CODE	FROM	TO	REMARKS
1	SHRI J.K. GOYAL	69002	CCIT(OSD), GUWAHATI	CCIT, JALPAIGURI	VACANT POST
2	SHRI U.P. SINGH	69024	CCIT-II, AHMEDABAD	DCIT(INV.), AHMEDABAD	VACANT POST
3	SHRI DHAKAR CHATTERJEE	69031	CCIT-XI, KOLKATA	CCIT, GUWAHATI	VACANT POST
4	SMT. RASHMI CHOUDHARY	70011	CCIT, LUCKNOW	CCIT-XII, DELHI	VICE SHRI A.S. NARANG TRANSFERRED
5	SHRI P.K. MISHRA	70017	CCIT, SHIMLA	CCIT, BHUBANESHWAR	VACANT POST
6	SHRI A.S. NARANG	69005	CCIT-XII, DELHI	CCIT-II, DELHI	VACANT POST
7	SHRI B.M. SINGH	70006	CCIT-V, MUMBAI	CCIT, SHIMLA	VICE SHRI P.K. MISHRA TRANSFERRED
8	SHRI A.K. LUTHRA	70019	CCIT-X, KOLKATA	CCIT, DEHRADUN	VACANT POST
9	SHRI P.N. PATTNAIK	69004	DCIT(INV.), LUCKNOW	CCIT, LUCKNOW	VICE SMT. RASHMI CHOUDHARY TRANSFERRED

(KANWAR RAJINDER SINGH)
Director to the Government of India

- Copy to:-
1. Officers concerned.
 2. All Chief Commissioners/Directors General of Income Tax.
 3. Principal Chief Controller of Accounts, New Delhi.
 4. Zonal Accounts Officer, CBDT, C/o CCIT concerned.
 5. DIT(IT)/DIT(RSP&PR)/DIT(Audit)/DIT(Vig.)/DIT(Systems)/DIT(O&MS)/DIT(Spl.Inv.)
 6. P.O. to FCAM/ MOS(R)/ Secy.(R)/ AS(R)/ Chairman, CBDT/ Members, CBDT/ JS(Admn.)
 7. CBDT/ JS(R)/ DS(Hqs/Admn.)/ Directors, CBDT/ DSs CBDT.
 8. Jt. Hqs/Per)/ Pers.DT/US (Ad.VI(A)/ Ad.VII/ ITCC/ OT/ Computer Cell/ Hindi Section.

(KANWAR RAJINDER SINGH)
Director to the Government of India

10

ANNEXURE-R-2

ANNEXURE ' '

Government of India, Department of Personnel & Training
OM No. 28027/9/99-Estt.(A), dated 01-05-2000

Ministry of Law and DoP&T to be consulted before implementing Court orders.

The undersigned is directed to say that it has come to the notice of this department that in cases where the Courts have passed orders against the Government of India instructions, the administrative Ministry/Department has not consulted the Law Ministry on the question of filing appeal against such orders, before implementation of such orders.

2. The matter has been considered in this Department and it has been decided that whenever there is any Court order against the Government of India instructions on service matters, the administrative Ministry/Department/Office shall consult the Department of Legal Affairs and the Department of Personnel and Training on the question of filing appeal against such an order, as far as possible, well in time, that is before the time limit, if any, prescribed in such order or before the time limit for filing for filing appeal. No such orders shall be implemented by the concerned Departments/Ministries without first referring the matter to the Department of Legal Affairs for advice and to the Department of Personnel and Training.

3. The Ministries/Departments are requested to note the above instructions for strict compliance.

4. These instructions are issued in consultation with the C & AG, in regard to its applicability to Indian Audit & Accounts Department.

1B

ANNEXURE-R-3 -38-

Confidential

F.No. C-14011/5/2002-V&L
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated the 21st March, 2002.

Dr. J.K.Goyal,
Chief Commissioner of Income-tax (Under Suspension)
Saikia Commercial Complex,
Sreenagar, G. S. Road,
GUWAHATI 781005.

(Through CCIT, Guwahati)

Sir,

Sub: Showcause Memorandum dated 18.2.2002 - reg.-

Kindly refer to your letter dated 1.3.2002 whereby you have requested to make available all the relevant records, registers, explanations of the assessing officers, and comments of JCIT/CIT/CCIT etc.

2 You are hereby informed that all the records for which a request has been made by you are available with the Director of Income-tax(Vig.), East Zone, Kolkata. You are, therefore, requested to approach the Director of Income-tax, East Zone, Aayakar Bhawan, 8th Floor, P-7, Chowringhee Square, Kolkata - 700 069 for inspecting the relevant documents in his office immediately and to submit your explanation within 15 days of receipt of this letter.

Yours faithfully,

Sd/-

(SANDIP GARG)

Under Secretary to Government of India.

Copy to :

1. CCIT, Guwahati alongwith the copy of Sh. J.K.Goyal, CCIT (under suspension).
2. DIT(Vigilance), East Zone, Kolkata for information.
3. V&L Section, CBDT, New Delhi.
4. DGIT(Vigilance), New Delhi.
5. Office copy.

Sd/-

(SANDIP GARG)

Under Secretary to Government of India.

ANNEXURE-R-4 39-

12

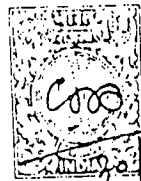
5

The Drawing and Disbursing Officer,
Office of the Chief Commissioner of Income-Tax,
Guwahati-5

Sub: Cheque of Rs 20,838/-
bearing No. F/57322
dated. 26-11-02

This is to acknowledge receipt of the cheque bearing no. F/57322..... Dated 26-11-02.....
of Rs 20,838/-..... (Rupees Twenty thousand Eight hundred
Thirty Eight only.....) only with thanks.

Dated 29/11/02..



S

SRI. Gangpat, Sharma.

30/11/02.

Rs 20,838/-

Payment of subsistence allowance to Shri J.K. GOYAL, CCIT
for the month of November, 2002

(A.K. Laskar)
Drawing and Disbursing Officer,
o/o. the CCIT, Guwahati

13

ANNEXURE-R-5

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The Drawing and Disbursing Officer,
Office of the Chief Commissioner of Income-Tax,
Guwahati-5

Sub: Cheque of Rs. 10,538/-.....
bearing No. F.157324.....
dated. 29-11-02.....

This is to acknowledge receipt of the cheque bearing no. F.157324..... Dated 29-11-02
of Rs. 10,538/-..... (Rupees Ten thousand five hundred
thirty eight only.....) only with thanks.

Dated 29-11-02
02-12-02



Ganapath Sharma

2/12/02

Rs 10,538/-

Payment of supplementary Bill being balance of full salary for the month of November 2002 to Shri J.K.Goyal, CCIT(OSD), Guwahati consequent upon suspension of the order of his suspension dated 18.02.2002 & his posting as CCIT(OSD) Guwahati vide Board's order no.181/2002, dt.18.11.2002

(A.K.Laskar)

D.D.O

O/o the CCIT, GHY
Drawing and Disbursing Officer,
O/o the CCIT, Guwahati



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 535]

No. 535]

नई दिल्ली, मंगलवार, जुलाई 31, 2001/श्रावण 9, 1923

NEW DELHI, TUESDAY, JULY 31, 2001/SRAVANA 9, 1923

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 31 जुलाई, 2001

(आयकर)

का. आ. 733(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 120 की उपधारा (1) और (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा भारत सरकार, केन्द्रीय प्रत्यक्ष कर बोर्ड की दिनांक 8-9-1989 की अधिसूचना सं. 708(अ) और दिनांक 25-11-1993 की अधिसूचना संख्या 548(अ) का अतिक्रमण करते हुए, ऐसे अतिक्रमण से पहले की गई अथवा न की गई वस्तुओं के सिवाय केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्वारा यह निदेश देता है कि इस के साथ अनुबद्ध अनुसूची के कॉलम (2) में विनिर्दिष्ट मुख्य आयुक्त जिनके मुख्यालय उक्त अनुसूची के कॉलम (3) में तदनुसूची प्रविष्टियों में विनिर्दिष्ट स्थानों पर स्थित हैं, ऐसे प्रादेशिक क्षेत्रों अथवा ऐसे व्यक्तियों अथवा व्यक्तियों के वर्गों अथवा ऐसी आय अथवा आय के वर्गों अथवा ऐसे मामले अथवा मामलों के वर्गों जिनके संबंध में उक्त अनुसूची के कॉलम (4) में तदनुसूची प्रविष्टियों में विनिर्दिष्ट आयकर आयुक्तों में क्षेत्राधिकार निहित हैं, के संबंध में शक्तियों का प्रयोग करेंगे तथा कार्य करेंगे।

यह अधिसूचना दिनांक 01-08-2001 से प्रभावी होगी।

अनुसूची-I

क्रम सं.	आयकर प्राधिकारियों का पदनाम	मुख्यालय	क्षेत्राधिकार
1	2	3	4
1.	मुख्य आयकर आयुक्त, दिल्ली-I	दिल्ली	(i) आयकर आयुक्त, दिल्ली-I
2.	मुख्य आयकर आयुक्त, दिल्ली-II	दिल्ली	(i) आयकर आयुक्त, दिल्ली-II
3.	मुख्य आयकर आयुक्त, दिल्ली-III	दिल्ली	(i) आयकर आयुक्त, दिल्ली-III
4.	मुख्य आयकर आयुक्त, दिल्ली-IV	दिल्ली	(i) आयकर आयुक्त, दिल्ली-IV
5.	मुख्य आयकर आयुक्त, दिल्ली-V	दिल्ली	(i) आयकर आयुक्त, दिल्ली-V
6.	मुख्य आयकर आयुक्त, दिल्ली-VI	दिल्ली	(i) आयकर आयुक्त, दिल्ली-VI
			(ii) आयकर आयुक्त, दिल्ली-XII

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st, July, 2001

(INCOME TAX)

S. O. 733(E).—In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Income-Tax Act, 1961 (43 of 1961), and in supersession of the notification of the Government of India, Central Board of Direct taxes, number(s) 708(E) dated 8-9-1989 and 548(E) dated 25-11-1993 except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby directs that the Chief Commissioners specified in column (2) of the Schedule hereto annexed, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule, shall exercise the powers and perform the functions in respect of such territorial areas or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases in respect of which the Commissioners of Income-tax specified in the corresponding entries in column (4) of the said Schedule having jurisdiction vested in them.

This notification will come into force with effect from 1-08-2001.

SCHEDULE I

Serial Number	Designation of the Income-tax authorities	Head quarters	Jurisdiction
(1)	(2)	(3)	(4)
1.	Chief Commissioner of Income Tax, Delhi-I	Delhi	(i) Commissioner of Income tax, Delhi-I
2.	Chief Commissioner of Income Tax, Delhi-II	Delhi	(i) Commissioner of Income tax, Delhi-II
3.	Chief Commissioner of Income Tax, Delhi-III	Delhi	(i) Commissioner of Income tax, Delhi-III
4.	Chief Commissioner of Income Tax, Delhi-IV	Delhi	(i) Commissioner of Income tax, Delhi-IV
5.	Chief Commissioner of Income Tax, Delhi-V	Delhi	(i) Commissioner of Income tax, Delhi-V
6.	Chief Commissioner of Income Tax, Delhi-VI	Delhi	(i) Commissioner of Income tax, Delhi-VI
7.	Chief Commissioner of Income Tax, Delhi-VII	Delhi	(ii) Commissioner of Income tax, Delhi-XII (i) Commissioner of Income tax, Delhi-VII (ii) Commissioner of Income tax (TDS), Delhi
8.	Chief Commissioner of Income Tax, Delhi-VIII	Delhi	(i) Commissioner of Income tax, Delhi-VIII (ii) Commissioner of Income tax, Delhi-XIII
9.	Chief Commissioner of Income Tax, Delhi-IX	Delhi	(i) Commissioner of Income tax, Delhi-IX
10.	Chief Commissioner of Income Tax, Delhi-X	Delhi	(i) Commissioner of Income tax, Delhi-X
11.	Chief Commissioner of Income Tax, Delhi-XI	Delhi	(i) Commissioner of Income tax, Delhi-XI (ii) Commissioner of Income tax, Delhi-XIV (iii) Commissioner of Income tax, Delhi-XV (iv) Commissioner of Income tax, Delhi-XVI
12.	Chief Commissioner of Income Tax, Mumbai-I	Mumbai	(i) Commissioner of Income tax, Mumbai-I (ii) Commissioner of Income tax, Mumbai-XI

(1)	(2)	(3)	(4)
13.	Chief Commissioner of Income Tax, Mumbai-II	Mumbai	(i) Commissioner of Income tax, Mumbai-II (ii) Commissioner of Income tax, Mumbai-III
14.	Chief Commissioner of Income Tax, Mumbai-III	Mumbai	(i) Commissioner of Income tax, Mumbai-IV (ii) Commissioner of Income tax, Mumbai-V
15.	Chief Commissioner of Income Tax, Mumbai-IV	Mumbai	(i) Commissioner of Income tax, Mumbai-VI (ii) Commissioner of Income tax (TDS), Mumbai (iii) Commissioner of Income tax, Mumbai-VII
16.	Chief Commissioner of Income Tax, Mumbai-V	Mumbai	(i) Commissioner of Income tax, Mumbai-VIII (ii) Commissioner of Income tax, Mumbai-IX
17.	Chief Commissioner of Income Tax, Mumbai-VI	Mumbai	(i) Commissioner of Income tax, Mumbai-X
18.	Chief Commissioner of Income Tax, Mumbai-VII	Mumbai	(i) Commissioner of Income tax, Mumbai-XII
19.	Chief Commissioner of Income Tax, Mumbai-VIII	Mumbai	(ii) Commissioner of Income tax, Mumbai-XIII (i) Commissioner of Income tax, Mumbai-XIV
20.	Chief Commissioner of Income Tax, Mumbai-IX	Mumbai	(ii) Commissioner of Income tax, Mumbai-XV (i) Commissioner of Income tax, Mumbai-XVI
21.	Chief Commissioner of Income Tax, Mumbai-X	Mumbai	(ii) Commissioner of Income tax, Mumbai-XVII (i) Commissioner of Income tax, Mumbai-XVIII
22.	Chief Commissioner of Income Tax, Mumbai-XI	Mumbai	(ii) Commissioner of Income tax, Mumbai-XIX (i) Commissioner of Income tax, Mumbai-XX
23.	Chief Commissioner of Income Tax, Mumbai-XII	Mumbai	(ii) Commissioner of Income tax, Mumbai-XXI (i) Commissioner of Income tax, Mumbai-XXII (ii) Commissioner of Income tax, Mumbai-XXIII (iii) Commissioner of Income tax, Mumbai-XXIV (iv) Commissioner of Income tax, Mumbai-XXV (v) Commissioner of Income tax, Mumbai-XXVI (vi) Commissioner of Income tax, Mumbai-XXVII (vii) Commissioner of Income tax, Mumbai-XXVIII (viii) Commissioner of Income tax, Mumbai-XXIX
24.	Chief Commissioner of Income Tax, Chennai-I	Chennai	(i) Commissioner of Income tax, Chennai-I (ii) Commissioner of Income tax, Chennai-II
25.	Chief Commissioner of Income Tax, Chennai-II	Chennai	(i) Commissioner of Income tax, Chennai-III (ii) Commissioner of Income tax, (TDS), Chennai (iii) Commissioner of Income tax, Chennai-IV
26.	Chief Commissioner of Income Tax, Chennai-III	Chennai	(i) Commissioner of Income tax, Chennai-V (ii) Commissioner of Income tax, Chennai-VI
27.	Chief Commissioner of Income Tax, Chennai-IV	Chennai	(i) Commissioner of Income tax, Chennai-VII (ii) Commissioner of Income tax, Chennai-VIII

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(1)	(2)	(3)	(4)
28.	Chief Commissioner of Income Tax, Chennai-V	Chennai	(i) Commissioner of Income tax, Chennai-IX (ii) Commissioner of Income tax, Chennai-X (iii) Commissioner of Income tax, Chennai-XI (iii) Commissioner of Income tax, Pondicherry
29.	Chief Commissioner of Income Tax, Coimbatore	Coimbatore	(i) Commissioner of Income tax, Coimbatore-I (ii) Commissioner of Income tax, Coimbatore-II (iii) Commissioner of Income tax, Coimbatore-III
30.	Chief Commissioner of Income Tax, Madurai	Madurai	(i) Commissioner of Income tax, Madurai-I (ii) Commissioner of Income tax, Madurai-II
31.	Chief Commissioner of Income Tax, Trichy	Trichy	(i) Commissioner of Income tax, Trichy-I (ii) Commissioner of Income tax, Trichy-II (ii) Commissioner of Income tax, Salem
32.	Chief Commissioner of Income Tax, Ahmedabad-I	Ahmedabad	(i) Commissioner of Income tax, Ahmedabad-I (ii) Commissioner of Income tax, Ahmedabad-II
33.	Chief Commissioner of Income Tax, Ahmedabad-II	Ahmedabad	(i) Commissioner of Income tax, Ahmedabad-III (ii) Commissioner of Income tax, Ahmedabad-IV
34.	Chief Commissioner of Income Tax, Ahmedabad-III	Ahmedabad	(i) Commissioner of Income tax, Ahmedabad-V (ii) Commissioner of Income tax, Ahmedabad-VI
35.	Chief Commissioner of Income Tax, Ahmedabad-IV	Ahmedabad	(i) Commissioner of Income tax, Ahmedabad-VII (ii) Commissioner of Income tax, Gandhi Nagar
36.	Chief Commissioner of Income Tax, Surat	Surat	(i) Commissioner of Income tax, Surat-I (ii) Commissioner of Income tax, Surat-II (iii) Commissioner of Income tax, Surat-III (iv) Commissioner of Income tax, Valsad
37.	Chief Commissioner of Income Tax, Baroda	Baroda	(i) Commissioner of Income tax, Baroda-I (ii) Commissioner of Income tax, Baroda-II (iii) Commissioner of Income tax, Baroda-III (iv) Commissioner of Income tax, Baroda-IV
38.	Chief Commissioner of Income Tax, Rajkot	Rajkot	(i) Commissioner of Income tax, Rajkot-I (ii) Commissioner of Income tax, Rajkot-II (iii) Commissioner of Income tax, Rajkot-III (iv) Commissioner of Income tax, Jam Nagar
39.	Chief Commissioner of Income Tax, Pune-I	Pune	(i) Commissioner of Income tax, Pune-I (ii) Commissioner of Income tax, Pune-II (iii) Commissioner of Income tax, Pune-V
40.	Chief Commissioner of Income Tax, Pune-II	Pune	(i) Commissioner of Income tax, Pune-III (ii) Commissioner of Income tax, Pune-IV (iii) Commissioner of Income tax, Kolhapur

(1)	(2)	(3)	(4)
41.	Chief Commissioner of Income Tax, Nasik	Nasik	(i) Commissioner of Income tax, Nasik-I (ii) Commissioner of Income tax, Nasik-II (iii) Commissioner of Income tax, Aurangabad
42.	Chief Commissioner of Income Tax, Thane	Kolhapur	(i) Commissioner of Income tax, Thane-I (ii) Commissioner of Income tax, Thane-II (iii) Commissioner of Income tax, Thane-III (iv) Commissioner of Income tax, Thane-IV
43.	Chief Commissioner of Income Tax, Nagpur	Nagpur	(i) Commissioner of Income tax, Nagpur-I (ii) Commissioner of Income tax, Nagpur-II (iii) Commissioner of Income tax, Nagpur-III (iv) Commissioner of Income tax, Nagpur-IV
44.	Chief Commissioner of Income Tax, Bangalore-I	Bangalore	(i) Commissioner of Income tax, Bangalore-I (ii) Commissioner of Income tax, Bangalore-II
45.	Chief Commissioner of Income Tax, Bangalore-II	Bangalore	(i) Commissioner of Income tax, Bangalore-III (ii) Commissioner of Income tax, Bangalore-IV
46.	Chief Commissioner of Income Tax, Bangalore-III	Bangalore	(i) Commissioner of Income tax, Bangalore-V (ii) Commissioner of Income tax, Mysore
47.	Chief Commissioner of Income Tax, Hubli	Hubli	(i) Commissioner of Income tax, Hubli (ii) Commissioner of Income tax, Gulbarga (ii) Commissioner of Income tax, Davangere
48.	Chief Commissioner of Income Tax, Panaji	Panaji	(i) Commissioner of Income tax, Panaji (ii) Commissioner of Income tax, Belgaum (ii) Commissioner of Income tax, Manglore
49.	Chief Commissioner of Income Tax, Jaipur	Jaipur	(i) Commissioner of Income tax, Jaipur-I (ii) Commissioner of Income tax, Jaipur-II (iii) Commissioner of Income tax, Jaipur-III (iv) Commissioner of Income tax, Alwar
50.	Chief Commissioner of Income Tax, Udaipur	Udaipur	(i) Commissioner of Income tax, Jodhpur-I (ii) Commissioner of Income tax, Jodhpur-II (iii) Commissioner of Income tax, Bikaner (iv) Commissioner of Income tax, Udaipur (v) Commissioner of Income tax, Ajmer (vi) Commissioner of Income tax, Kota
51.	Chief Commissioner of Income Tax, Chandigarh	Chandigarh	(i) Commissioner of Income tax, Chandigarh-I (ii) Commissioner of Income tax, Chandigarh-II (iii) Commissioner of Income tax, Patiala (iv) Commissioner of Income tax, Shimla

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(1)	(2)	(3)	(4)
52.	Chief Commissioner of Income Tax, Ludhiana	Ludhiana	(i) Commissioner of Income tax, Ludhiana-I (ii) Commissioner of Income tax, Ludhiana-II (iii) Commissioner of Income tax, Ludhiana-III (iv) Commissioner of Income tax, Jalandhar-I (v) Commissioner of Income tax, Jalandhar-II
53.	Chief Commissioner of Income Tax, Amritsar	Amritsar	(i) Commissioner of Income tax, Amritsar-I (ii) Commissioner of Income tax, Amritsar-II (iii) Commissioner of Income tax, Bhatinda (iv) Commissioner of Income tax, Jammu
54.	Chief Commissioner of Income Tax, Panchkula	Panchkula	(i) Commissioner of Income tax, Hissar (ii) Commissioner of Income tax, Panchkula (iii) Commissioner of Income tax, Karnal (iv) Commissioner of Income tax, Rohtak (v) Commissioner of Income tax, Faridabad
55.	Chief Commissioner of Income Tax, Cochin	Cochin	(i) Commissioner of Income tax, Cochin (ii) Commissioner of Income tax, Trichur (iii) Commissioner of Income tax, Calicut (iv) Commissioner of Income tax, Kannur
56.	Chief Commissioner of Income Tax, Trivandrum	Trivandrum	(i) Commissioner of Income tax, Trivandrum (ii) Commissioner of Income tax, Kottayam
57.	Chief Commissioner of Income Tax, Kolkata-I	Kolkata	(i) Commissioner of Income tax, Kolkata-I
58.	Chief Commissioner of Income Tax, Kolkata-II	Kolkata	(i) Commissioner of Income tax, Kolkata-II
59.	Chief Commissioner of Income Tax, Kolkata-III	Kolkata	(i) Commissioner of Income tax, Kolkata-III (ii) Commissioner of Income tax, Kolkata-XI
60.	Chief Commissioner of Income Tax, Kolkata-IV	Kolkata	(i) Commissioner of Income tax, Kolkata-IV (ii) Commissioner of Income tax, Kolkata-XII
61.	Chief Commissioner of Income Tax, Kolkata-V	Kolkata	(i) Commissioner of Income tax, Kolkata-V (ii) Commissioner of Income tax, Kolkata-VI (iii) Commissioner of Income tax, Kolkata-VII
62.	Chief Commissioner of Income Tax, Kolkata-VI	Kolkata	(i) Commissioner of Income tax, Kolkata-VIII (ii) Commissioner of Income tax, (TDS), Kolkata (iii) Commissioner of Income tax, Kolkata-LX (iv) Commissioner of Income tax, Kolkata-X
63.	Chief Commissioner of Income Tax, Kolkata-VII	Kolkata	(i) Commissioner of Income tax, Kolkata-XIII (ii) Commissioner of Income tax, Kolkata-XIV
64.	Chief Commissioner of Income Tax, Kolkata-VIII	Kolkata	(i) Commissioner of Income tax, Kolkata-XV (ii) Commissioner of Income tax, Kolkata-XVI
65.	Chief Commissioner of Income Tax, Kolkata-IX	Kolkata	(i) Commissioner of Income tax, Kolkata-XVII (ii) Commissioner of Income tax, Kolkata-XVIII

(1)	(2)	(3)	(4)
	Chief Commissioner of Income Tax, Kolkata-X	Kolkata	(i) Commissioner of Income tax, Kolkata-XIX (ii) Commissioner of Income tax, Kolkata-XX (iii) Commissioner of Income tax, Kolkata-XXI
67.	Chief Commissioner of Income Tax, Jalpaiguri	Kolkata	(i) Commissioner of Income tax, Jalpaiguri (ii) Commissioner of Income tax, Siliguri
68.	Chief Commissioner of Income Tax, Durgapur	Kolkata	(i) Commissioner of Income tax, Durgapur (ii) Commissioner of Income tax, Asansol (iii) Commissioner of Income tax, Burdwan
69.	Chief Commissioner of Income Tax, Hyderabad-I	Hyderabad	(i) Commissioner of Income tax, Hyderabad-I (ii) Commissioner of Income tax, Hyderabad-IV (iii) Commissioner of Income tax, Hyderabad-V
70.	Chief Commissioner of Income Tax, Hyderabad-II	Hyderabad	(i) Commissioner of Income tax, Hyderabad-II (ii) Commissioner of Income tax, Hyderabad-VI (iii) Commissioner of Income tax, Vijaywada
71.	Chief Commissioner of Income Tax, Hyderabad-III	Hyderabad	(i) Commissioner of Income tax, Hyderabad-III (ii) Commissioner of Income tax, Guntur (iii) Commissioner of Income tax, Tirupati
72.	Chief Commissioner of Income Tax, Vizag	Vizag	(i) Commissioner of Income tax, Vishakhapatnam-I (ii) Commissioner of Income tax, Vishakhapatnam-II (iii) Commissioner of Income tax, Rajamundry
73.	Chief Commissioner of Income Tax, Bhubaneswar	Bhubaneswar	(i) Commissioner of Income tax, Bhubaneswar (ii) Commissioner of Income tax, Cuttak (iii) Commissioner of Income tax, Sambalpur
74.	Chief Commissioner of Income Tax, Guwahati	Guwahati	(i) Commissioner of Income tax, Guwahati-I (ii) Commissioner of Income tax, Guwahati-II (iii) Commissioner of Income tax, Jorhat
75.	Chief Commissioner of Income Tax, Shillong	Shillong	(i) Commissioner of Income tax, Shillong (ii) Commissioner of Income tax, Dibrugarh
76.	Chief Commissioner of Income Tax, Patna-I	Patna	(i) Commissioner of Income tax, Patna-I (ii) Commissioner of Income tax, Mujaffarpur (i) Commissioner of Income tax, Patna-II (ii) Commissioner of Income tax, Bhagalpur
77.	Chief Commissioner of Income Tax, Ranchi	Ranchi	(i) Commissioner of Income tax, Ranchi (ii) Commissioner of Income tax, Dhanbad (iii) Commissioner of Income tax, Jamshedpur (iv) Commissioner of Income tax, Hazaribagh
78.	Chief Commissioner of Income Tax, Bhopal	Bhopal	(i) Commissioner of Income tax, Bhopal (ii) Commissioner of Income tax, Jabalpur-I (iii) Commissioner of Income tax, Jabalpur-II (iv) Commissioner of Income tax, Gwalior

(1)	(2)	(3)	(4)
79.	Chief Commissioner of Income Tax, Raipur	Raipur	(i) Commissioner of Income tax, Raipur (ii) Commissioner of Income tax, Bilaspur
80.	Chief Commissioner of Income Tax, Indore	Indore	(i) Commissioner of Income tax, Indore-I (ii) Commissioner of Income tax, Indore-II (iii) Commissioner of Income tax, Ujjain
81.	Chief Commissioner of Income Tax, Lucknow-I	Lucknow	(i) Commissioner of Income tax, Lucknow-I (ii) Commissioner of Income tax, Muradabad (iii) Commissioner of Income tax, Faizabad (iv) Commissioner of Income tax, Lucknow-II (v) Commissioner of Income tax, barcilly
82.	Chief Commissioner of Income Tax, Allahabad	Allahabad	(i) Commissioner of Income tax, Allahabad (ii) Commissioner of Income tax, Varanasi (iii) Commissioner of Income tax, Gorakhpur
83.	Chief Commissioner of Income Tax, Meerut	Meerut	(i) Commissioner of Income tax, Meerut (ii) Commissioner of Income tax, Aligarh (iii) Commissioner of Income tax, Ghaziabad (iv) Commissioner of Income tax, Mujaffar Nagar
84.	Chief Commissioner of Income Tax, Dehradun	Dehradun	(i) Commissioner of Income tax, Dehradun (ii) Commissioner of Income tax, Haldwani
85.	Chief Commissioner of Income Tax, Kanpur	Kanpur	(i) Commissioner of Income tax, Kanpur-I (ii) Commissioner of Income tax, Kanpur-II (iii) Commissioner of Income tax, Agra-I (iv) Commissioner of Income tax, Agra-II

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PROMILA BHARDWAJ. Secy.

अधिसूचना

नई दिल्ली, 31 जुलाई, 2001

आयकर

का.आ. 734(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 120 की उपधारा (1) और (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा भारत सरकार, केन्द्रीय प्रत्यक्ष कर बोर्ड की दिनांक 8-9-1989 की अधिसूचना सं. 708(E) और दिनांक 25-11-1993 की अधिसूचना सं. 548(E) का अतिक्रमण करते हुए, ऐसे अतिक्रमण से पहले की गई अथवा न की गई वस्तुओं के सिवाय केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्वारा यह निदेश देता है कि इसके साथ अनुसूची के कॉलम (2) में विनिर्दिष्ट महानिदेशक, जिनके मुख्यालय उक्त अनुसूची के कॉलम (3) में तदनुसूची प्रविष्टियों में विनिर्दिष्ट स्थानों पर स्थित हैं, ऐसे प्रादेशिक क्षेत्रों अथवा ऐसे व्यक्तियों अथवा व्यक्तियों के वर्गों अथवा ऐसी आय अथवा आय के वर्गों अथवा ऐसे मामले अथवा मामलों के वर्गों जिनके संबंध में उक्त अनुसूची के कॉलम (4) में तदनुसूची प्रविष्टियों में विनिर्दिष्ट आयकर आयुक्त अथवा आयकर निदेशकों में क्षेत्राधिकार निहित हैं, के संबंध में शक्तियों का प्रयोग करेंगे तथा कार्य करेंगे।

यह अधिसूचना दिनांक 01-08-2001 से प्रभावी होगी।

अनुसूची-1

क्रमांक	आयकर पदाधिकारियों का पदनाम	मुख्यालय	क्षेत्राधिकार
(1)	(2)	(3)	(4)
1.	आयकर महानिदेशक (जांच), दिल्ली	दिल्ली	(i) आयकर आयुक्त (मध्य), दिल्ली-I (ii) आयकर आयुक्त (मध्य), दिल्ली-II