

(SEE RULE -4.)

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH
GUWAHATI
.....

ORDER SHEET

Original Application No : _____

Misc. Petition No. _____

Contempt Petition No. _____

Review Application No. 5 / 2002 in O.A 181/2002


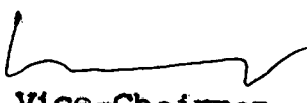
Applicant (s) Dr. J.K. Goyal

-Vs-

Respondent (s) H.O.I Goms

Advocate for the Applicant (s) B.K. Sharma, S. Sarma, Mrs V. Das

Advocate for the Respondent(s) A.K. Chandley, Add. case.

Notes of the Registry	Date	Order of the Tribunal
<p>A Review application has been submitted/ filed by the Counsel for the petitioner w/s 22(3)(f) of C.A.T Act, 85, for review of the order dated 6.8.2002 passed by this Honble Court in O.A 181/2002.</p>	13.9.	<p>List it on 16/9/2002 for order. MLG, A.K. Chandley 13/9</p>
<p>laid before the Honble Court for further orders.</p>	13.9.2002	<p>List the case again on 16.9.2002 for order.</p>
<p><u>Ans</u> fr Section Officer</p>	<p>bb 16.9.02</p>	<p> Vice-Chairman</p> <p>Issue notice to show cause as to why this application shall not be admitted. Returnable by 11.10.02. List on 11.10.02 for show cause.</p> <p> Vice-Chairman</p>
pg		

Notice prepared and sent to D. Section for issuing of the same to the Respondents through Regd. post. vide D.No. 2756 to 2759.

11.10.02 Put up the matter before a Bench excluding Mr. K.K.Sharma, Member (A).
List on 22.11.2002 for orders.

K.K.Sharma
Member

25.9.02

22.11.02 Put up before the Bench of Hon'ble Vice-Chairman.

K.K.Sharma
Member

9.10.02

27.11.2002 On the prayer made by Mr.S.Sarma, learned counsel for the applicant the case is adjourned and listed on 11.12.2002.

Vice-Chairman

Reply to the R.A. has been submitted by the Respondent No.1, 2, 3 and 4.

11.12.02 Put up before a Bench excluding me.

K.K.Sharma
Member (A)

19/12/2002 No representation today, list on 29/12/2002.

M/o
A.K.Jay
19/12

23.12.2002 List the case on 22.1.2003 for order.

Vice-Chairman

24.1.03 List on 31.1.03 for order alongwith other connected matters.

Vice-Chairman

M M

03.02.2003 Present : The Hon'ble Mr. Justice D.N. Chowdhury, Vice-Chairman.
The Hon'ble Mr. S.K. Hajra, Administrative Member.

Heard Mr. P.K. Tiwari, learned counsel for the applicant and also Mr. A.K. Choudhury, learned Addl. C.G.S.C. for the respondents.

Mr. Tiwari, learned counsel stated that in view of the subsequent development of the matter, he has been instructed by the applicant not to press the application. Accordingly, the Review Application is dismissed as withdrawal.

*Recd copy
A.K. Choudhury
Addl. C.G.S.C.
14/2/03*

6.3.2003

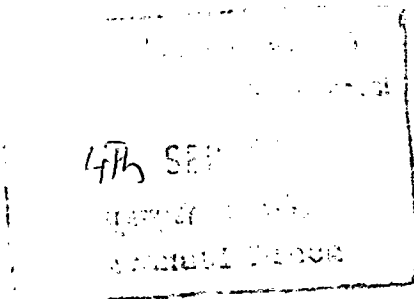
*Copy of the order
has been sent to
the office for stamp
the same to the H/O,
for the applicant.*

ST

mb

Sanku Kumar Hajra
Member

[Signature]
Vice-Chairman



5

Filed by
the applicant through
Alaha Das,
Advocate
4/9/02

**IN THE CENTRAL ADMINISTRATIVE TRIBUNAL,
GUWAHATI BENCH**

Review Application No. 5 of 2002
In O.A. NO. 181 OF 2002

IN THE MATTER OF :

An application under Section 22(3)(f) of
the Administrative Tribunal Act, 1985,
for review of the order dated 06.08.2002
passed in OA No. 181/2002.

-AND-

IN THE MATTER OF :

Dr. J.K. Goyal,
Chief Commissioner of Income Tax,
Resident of Uzan Bazar, Guwahati.

..Applicant

-AND-

1. 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.

2

3. Kanwar Rajinder Singh,
Director to the Government of India,
Ministry of Finance, department of
Revenue, (Central Board of Direct
Taxes), North Block, New Delhi.

4. D Chakraborty,
Chief Commissioner of Income Tax-IV,
Kolkata, Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700 069.

.. Respondents

The humble applicant above named

MOST RESPECTFULLY SHEWETH:

1. That the applicant is preferring this application seeking review of the order dated 6th August, 2002 passed by this Hon'ble Tribunal in OA No. 181 of 2002.
2. That vide 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 aforesaid order of suspension was accompanied by the show cause memo of the same date indicating that the order of suspension was directly related to the disposal of an appeal by the applicant in his capacity as Commissioner, Income Tax(Appeals) at Bhubaneswar. The aforesaid appeal was in regard to block assessment of one Karunakar

Mohanty, assessed by the then Deputy Commissioner, Income tax(Investigation) Circle-I, Bhubaneswar.

3. That being aggrieved by the order of suspension dated 18.2.2002 the applicant preferred OA No.76 of 2002 before this Hon'ble Tribunal. This Hon'ble Tribunal vide its order dated 8.3.2002 admitted the original application and issued notice on the prayer for stay of the impugned order of suspension. The respondents submitted their written statement in the aforesaid OA No 76/2002 and after perusal and on scrutiny of the same the 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 present Respondents to approach the Tribunal for alteration and /or modification of the interim order, if they are so advised. As per the order of the Tribunal the case was listed for orders on 11.5.2002 for fixing a date of hearing.

Copy of the order of this Hon'ble Tribunal dated 10.4.2002 passed in OA No.76/2002 is annexed as ANNEXURE-A/1.

4. That notwithstanding the interim order of this Hon'ble Tribunal dated 10.4.2002, the 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 applicant filed a Contempt Petition No.21 of 2002 before this Hon'ble Tribunal under Section 17 of the Administrative Tribunal Act, 1985 read with Rule 24 of the Central Administrative Tribunal(Procedure) Rules, 1987.

5. That this Hon'ble Tribunal on 29.5.2002 issued notice in Contempt Petition No.21/2002. However immediately after issuance of notice in Contempt Petition No. 21/2002 the Respondents passed order No.72 of 2002 dated 4th June, 2002 transferring Shri 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 held by the Applicant. Strangely, in the order No.72 of 2002 dated 4th June, 2002 the post of the Applicant of Chief Commissioner of Income-tax, Guwahati was shown as a vacant post.

6. That the order dated 4th June, 2002 resulted in the applicant filing the MP No.79/2002 in CP No. 21/2002 before this Hon'ble Tribunal. The Applicant also filed a separate OA No.181/2002 on 6.6.2002 assailing the legality of the order dated 4.6.2002 pursuant to which on the post of Applicant at Guwahati Mr D Chakraborty, Respondent No. 4 herein, was sought to be transferred/appointed. This Hon'ble Tribunal vide its order dated 7.6.2002 admitted the OA No.181/2002 and stayed the order dated 4.6.2002.

7. That thereafter on 14.6.2002 the respondents filed WP(C) 3947 of 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 OA 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 High Court vide its order dated 21.6.2002 admitted the writ petition and stayed the operation of the interim order of this Hon'ble Tribunal dated 10.4.2002 passed in OA No.76/2002.

Copy of the order of the Honble High Court dated 21.6.2002 passed in WP(c) No. 3947/2002 is annexed as ANNEXURE-A/2.

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 MP No.79/2002 filed in the contempt petition. Further the OA No. 181/02 was also dismissed by an order dated 6.8.02 in view of the stay order granted by the Hon'ble High Court.

Copy of the order dated 06.08.2002 passed in OA No. 181/2002 is annexed as ANNEXURE-A/3.

9. That after the interim order of the Hon'ble High Court dated 21.6.2002 passed in WP(C) No.3947 of 2002 the applicant was made to vacate his official accommodation at Uzanbazar and presently he is living in a room in a Hotel.

10. That the applicant being aggrieved by the order of the Hon'ble High Court dated 21.6.2002 passed in WP(C) No.3947/2002, preferred a Misc case No. 1043/2002 in WP(C) No.3947/2002 for vacation/modification of the interim order of stay dated 21.6.2002.

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

Copy of the order of Hon'ble Gauhati High Court dated 27.8.2002 is annexed as ANNEXURE-A/4.

12. That as a result of the order of the Hon'ble Gauhati High Court dated 27.8.2002 the earlier interim order passed by this Hon'ble Tribunal on 10.4.2002 has become effective and operative and consequently the impugned order of suspension of the applicant is no longer operative.

13. That the order of Hon'ble Gauhati High Court dated 27.8.2002 has resulted in total change of circumstances due to which this Hon'ble Tribunal dismissed the OA No.181/2002 vide its order dated 06.08.2002. In view of the changed situation, the reasons which impelled the Hon'ble Tribunal to dismiss the OA No. 181/2002 are no longer in existence. Therefore, it has become necessary to prefer the application for review of the order dated 6.8.2002 passed in OA No.181/2002.

14. That the present application for review under Section 22(3)(f) of the Administrative Tribunal Act, 1985 is being preferred on the following amongst other –

GROUND S :

- I. Because the sole basis for dismissal of the OA No. 181/2002 was the stay order of the Hon'ble Gauhati High Court dated 21.6.2002. The aforesaid order of stay dated 21.6.2002 having been vacated vide order dated 27.8.2002, the order of this Hon'ble Tribunal dated 6.8.2002 dismissing the OA No.181/2002 needs reconsideration/review and the interim order passed by this Hon'ble Tribunal on 7.6.2002 in the aforesaid OA is required to be revived for the ends of justice.

- II. Because when on 6th August, 2002 the OA No.181/2002 came on board for consideration of the Hon'ble Tribunal the order of the Hon'ble High Court dated 27.8.2002 was not in existence and as such the applicant was not in a position to produce the same. Therefore, there are good and sufficient reasons necessitating the review of the order of Hon'ble Tribunal dated 06-08-2002, inasmuch as, had the order dated 27.8.2002 been passed prior to 6th August, 2002 the Hon'ble Tribunal would never have dismissed the OA No.181/2002 because the ground for the same as mentioned in the order of the Hon'ble Tribunal dated 6th August, 2002, would not have been there.
- III. Because there are good and sufficient reasons for review of the order of the Hon'ble Tribunal dated 6th August, 2002 passed in OA No.181/2002, the Hon'ble Tribunal therefore, may be pleased to restore the OA No.181/2002 and revive its interim order dated 7.6.2002 passed in the aforesaid OA. It is submitted that in the event, the OA No.181/2002 is not restored and the interim order passed in the aforesaid OA dated 7.6.2002 is not revived, there would be a grave miscarriage of justice and the official respondents would continue to act contrary to the orders of this Hon'ble Tribunal.
- IV. Because the review of the order of the Hon'ble Tribunal dated 6th August, 2002 is also essential because the respondents cannot be permitted to enjoy the benefit of their illegal action. Contrary to the orders of this Hon'ble Tribunal and the Hon'ble

Gauhati High Court the private respondents is holding the post of applicant at Guwahati. To prevent the miscarriage of justice and for securing the ends of justice the OA No.181/2002 is required to be restored and the interim order passed therein needs to be revived.

PRAYER

In the premises aforesaid it is most respectfully prayed that this Hon'ble Tribunal may be pleased to –

(i) Review its order dated 6th August, 2002 passed in OA No.181/2002 and be further pleased to vacate the same restoring the OA No.181/2002 and reviving the interim order dated 7.6.2002 passed therein,

(ii) Pass such other order or orders as may be deemed fit and proper in the facts and circumstances of the case,

And for this act of kindness the applicant as in duty bound shall ever pray.

.. Affidavit...

AFFIDAVIT

I, JK Goyal, son of Son of Shri M L Goyal, aged about 57 years, resident of Fancybazar, District Kamrup, do hereby solemnly affirm and declare as follows:

1. That I am the applicant in the instant application. I am conversant with the facts and circumstances of the case and as such, I am competent to swear this affidavit.
2. That the statements made in this affidavit and in the accompanying application in paragraphs 4, 12, 13, 14 are true to my knowledge, those made paragraphs 1 to 3 & 5 to 11 being matters of records are true to my information derived therefrom. The annexures are true copies of their originals and the grounds urged are as per legal advice.

And I sign this affidavit on this the 4th day of September, 2002 at Guwahati.

JK Goyal
DEPONENT

Identified by me
Alsha Das
Advocate

Solemnly affirmed and declared by the deponent, who is being identified by Smt. U Dasa, Advocate on this the th day of September, 2002.

Moulikanta Majumdar
GUWAHATI.
04/09/02

Original No. 76/2002
Misc. Petition No. /
Contempt Petition No. /
Review Application No. /

-10-

ANNEXURE - A/19

Applicant(s) J.K. Goyal

Respondent(s) h.o.I. Goyal

Advocate for Applicant(s) B.K. Sharma, P.K. Tiwari, S. Sarma
U.K. Narin

Advocate for Respondent(s) Ad. Case A.K. Choudhry

Notes of the Registry	Date	ORDER OF THE TRIBUNAL
This application is in form C.F. No. 50/ disposed on 18.3.2002	7.3.02	Pass over for the day. List on 18.3.2002 for admission.

O.A. 76/2002

10.4.2002 Heard Mr. B.K. Sharma, learned Sr. counsel for the applicant and also Mr. A.K. Chaudhury, learned Adl. C.G.S.C. 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 Karuna Kar Mohanty, earlier assessed by the then DCIT (Inv) Circle-1, Bhubaneswar.

It was alleged that the applicant passed the appellate order in unseemly hurry, without properly appreciating the evidences 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

Attested
U.K. Narin
Advocate

14
Contd. - 11 -

asking explanation from the official as to the grounds for holding the appellate authority guilty of unseemly hurry without 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 qua 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.

Contd.



Attorney
Advocate

Contd.

Considering all aspects of the matter, the factors like the balance of convenience, irreparable loss and the 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

Certified to be true Copy
प्रमाणित प्रतिलिपि

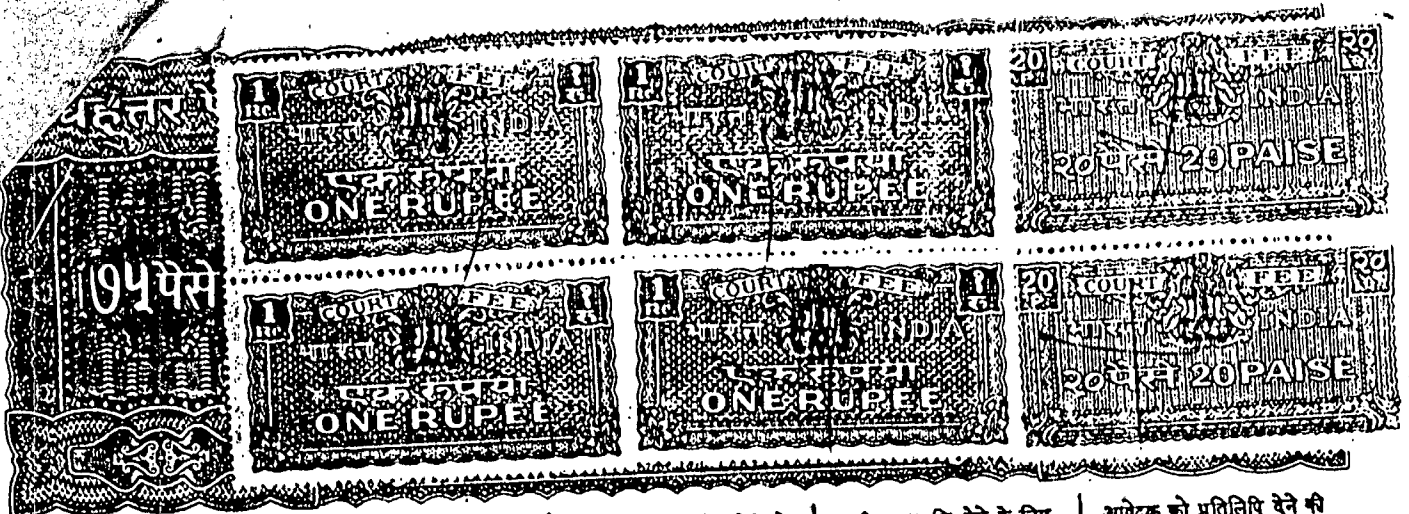
bb

[Handwritten Signature]
11/4/02

Secretary
National Administrative Tribunal
Sector 14, Chandigarh
Gurukul Lanch, Gurgaon
पञ्जाबी न्यायपीठ, गुरुग्राम

Attested
Kumar,
Advocate

16



प्रतिनिधि के लिए आवेदन की तारीख Date of application for the copy.	स्टाम्प और फोलियो की अपेक्षित संख्या सूचित करने की निश्चित तारीख Date fixed for notifying the requisite number of stamps and folios.	अपेक्षित स्टाम्प और फोलियो देने की तारीख Date of delivery of the requisite stamps and folios.	तारीख, जबकि देने के लिए प्रतिनिधि तैयार थी Date on which the copy was ready for delivery.	आवेदक को प्रतिनिधि देने की तारीख Date of making over the copy to the applicant.
21.6.2002	24.6.2002	25.6.2002	25.6.2002	25.6.2002

IN THE GAUHATI HIGH COURT

(HIGH COURT OF ASSAM; NAGLAND; MEGHALAYA; MANIPUR; TRIPURA; MIZORAM AND ARUNACHAL PRADESH)

W.P.C. NO. 3947/2002.

1. The Union of India, represented by the secretary, Deptt. of Revenue Ministry of Finance, Govt. of India New Delhi.
2. The Chairman Central Board of Direct Taxes. Ministry of Finance North Block, New Delhi.
3. The Director General of Income Tax, (Vigilance) Central Board of Direct Taxes, 1 Deen Dayal Upadhyay Marg, New Delhi.
4. The Under Secretary to the Govt. of India, Ministry of Finance Deptt. of Revenue, Central Board of Direct Taxes North Block, New Delhi.

..Petitioners.

-Vs-

Shri J.K. Goyal, Chief commissioner of Income Tax, (Under suspension) a resident of Uzan Bazar, Ghy.

..Respondent

;;PRESENT;;

THE HON'BLE THE CHIEF JUSTICE
THE HON'BLE MR. JUSTICE J.N. SARMA

Contd...2/-

25

Attested
Advocate



प्रतिनिधि के लिए आवेदन की तारीख Date of application for the copy.	स्टाम्प और फोलियो की अपेक्षित संख्या सूचित करने की निश्चित तारीख Date fixed for notifying the requisite number of stamps and folios.	अपेक्षित स्टाम्प और फोलियो देने की तारीख Date of delivery of the requisite stamps and folios.	तारीख, जबकि देने के लिए प्रतिनिधि तैयार थी Date on which the copy was ready for delivery.	आवेदक को प्रतिनिधि देने की तारीख Date of making over the copy to the applicant.

-2-

For the petitioner :- Mr. G. P. Bhowmik,
 For the respondent :- Mr. U. Bhuyan, Mr. P. K. Tiwari.
 Date :- 21.6.2002.

O R D E R

Heard Mr. G. K. Goshe learned counsel for the petitioners.
 Admit.

Mr. B. K. Sharma learned counsel puts in appearance on behalf of the respondent.

The operation of the order passed by the **कमिश्नर** Central Administrative Tribunal, Guwahati Bench on 10.4.2002, in O.A. No. 76/2002, shall remain stayed.

Sd/- JN SARMA,
 JUDGE.

Sd/- P. P. NAOLEKAR
 CHIEF JUSTICE.

Registered No. of Petition 11255/02
 Photostate by Type by *W*
 Read by.....
 Compaed by *W*

CERTIFIED TO BE TRUE COPY
 Date *21/6/02*
 Superintendent (Copying Section)
 Gauhati High Court
 Authorized U/S 76, Act 1, 1972

*Attested
 W.S. Advocate*

25/6/02

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH

Original Application No.181 of 2002

Date of decision: This the 6th day of August 2002

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

Dr J.K. Goyal,
Chief Commissioner of Income Tax,
Resident of Uzan Bazar, Guwahati.Applicant

By Advocates Mr B.K. Sharma, Mr S. Sarma and
Ms U. Das.

- versus -

1. The Union of India, represented by the
Secretary,
Department of Revenus,
Ministry of Finance,
Government of India,
New Delhi.

2. The Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
New Delhi.

3. Kanwar Rajinder Singh,
Director to the Government of India,
Ministry of Finance, Department of Revenue
(Central Board of Direct Taxes),
New Delhi.

4. D. Chakravarti,
Chief Commissioner of Income-tax-IV,
Kolkata,
Aaykar Bhawan, Kolkata.Respondents

By Advocate, Mr A.K. Chaudhuri, Addl. C.G.S.C.



O R D E R (ORAL)

CHOWDHURY. J. (V.C.)

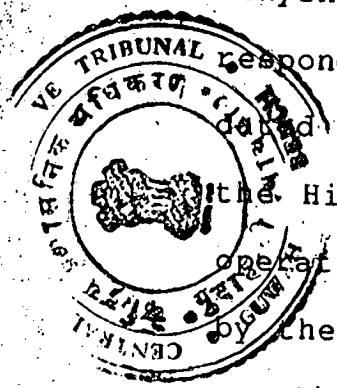
By this application the applicant assailed the order of transfer dated 4.6.2002 posting the respondent No.4, Chief Commissioner of Income Tax, Kolkata as Chief Commissioner of Income Tax, Guwahati.

*Attested
Usha Das,
Advocate*

2. The applicant assailed the order dated 4.6.2002 on the score that in the ssid post which was shown as a vacant post, in fact, the applicant was working as Chief Commissioner of Income Tax. The applicant who was holding the post of Chief Commissioner of Income Tax, was placed under suspension on 18.2.2002, which was assailed in O.A.No.76 of 2002. The Tribunal by interim order dated 10.4.2002 stayed the operation of the order of suspension dated 18.2.2002. In view of the interim order the suspension order became inoperative and the applicant was holding the post of Chief Commissioner of Income Tax (CCIT for short). The impugned order of posting the respondent No.4 as CCIT, Guwahati, i.e. the post which the applicant was holding is, therefore, unsustainable in law.

3. The respondents submitted their written statement denying and disputing the claim of the applicant. The respondents stated that the interim order of the Tribunal dated 10.4.2002 passed in O.A.No.76 of 2002 was stayed by the High Court in Writ Petition No.3947/2002. Since the operation of the interim order of the Tribunal was stayed by the High Court, the respondents had to post someone to run the administration. Accordingly respondent No.4 was to be allowed to function as CCIT.

4. I have heard Mr S. Sarma, learned counsel for the applicant and Mr A.K. Chaudhuri, learned Addl. C.G.S.C. at length. Strenuously opposing the claim of the respondents, Mr S. Sarma stated and contended that when the transfer order was issued on 4.6.2002 showing the post of CCIT, Guwahati as a vacant post, on that day the applicant was functioning with full vigour, so much so the order of suspension.....



Attested
 by
 Adm. Officer

suspension dated 18.2.2002 was kept in abeyance on the strength of the order of the Tribunal and which was at a later point of time stayed by the High Court vide Judgment dated 21.6.2002.

5. Mr A. K. Chaudhuri, learned Addl. C.G.S.C., opposing the application submitted that a general transfer order was issued on 4.6.2002 for administrative exigency. By virtue of the order the High Court the order of suspension became operative. Therefore, there should be someone to man the administration and accordingly the respondent No.4 was required to be posted on transfer as CCIT, Guwahati.

6. On consideration of all the aspects of the matter I do not think it will be appropriate for the Tribunal to intervene in the order of transfer of the respondent No.4 as CCIT, Guwahati. In my opinion it cannot be said that the transfer and posting of respondent No.4 is illegal requiring interference from the Tribunal.

7. The application is accordingly dismissed. The ^{7.6.2002}interim order dated 10.4.2002 stands vacated.



Order as to costs.

Sd/VICE CHAIRMAN

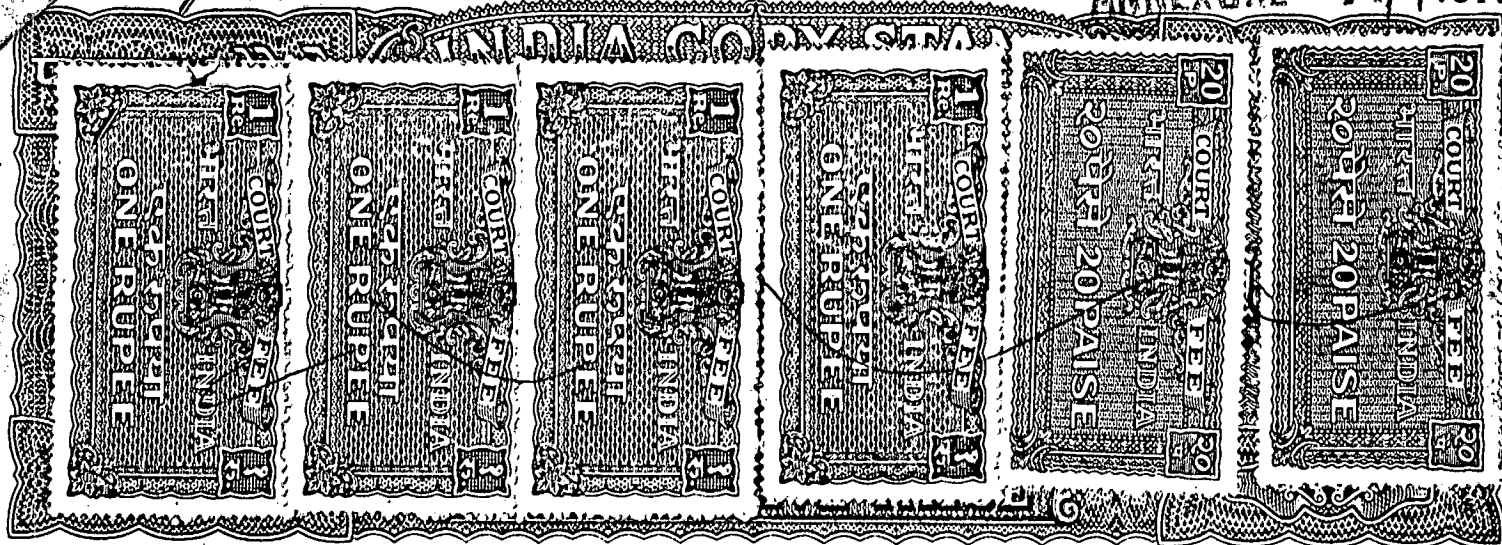
TRUE COPY
কপি

Signature
16/8/02

nkm

Section Officer (P)
আঞ্চলিক পৰিষদ (স্বাধীন শাখা)
Administrative Tribunal
গোৱালপাৰী আঞ্চলিক পৰিষদ
Guwahati Bench, Guwahati-7
গোৱালপাৰী, অসম

Attested
with
Signature



प्रतिलिपि के लिए आवेदन की तारीख Date of application for the copy.	स्टाम्प और फोलियो की अपेक्षित संख्या सूचित करने की निश्चित तारीख Date fixed for notifying the requisite number of stamps and folios.	अपेक्षित स्टाम्प और फोलियो देने की तारीख Date of delivery of the requisite stamps and folios.	तारीख, जबकि देने के लिए प्रतिलिपि तैयार थी Date on which the copy was ready for delivery.	आवेदक को प्रतिलिपि देने की तारीख Date of making over the copy to the applicant.
29.8.2002	29.8.2002	29.8.2002	29.8.2002	29.8.2002

IN THE GAUHATI HIGH COURT
(THE HIGH COURT OF ASSAM NAGALAND MEGHALAYA MANIPUR TRIPURA
MIZORAM & ARUNACHAL PRADESH)

MISC.CASE NO. 1043/2002

(IN W.P. (C) NO. 3947/2002)

JK Goyal,
Chief Commissioner of Income-Tax (U/s)
Resident of Uzanbazar, Kamrup, Assam.

... Applicant/
Respondent.

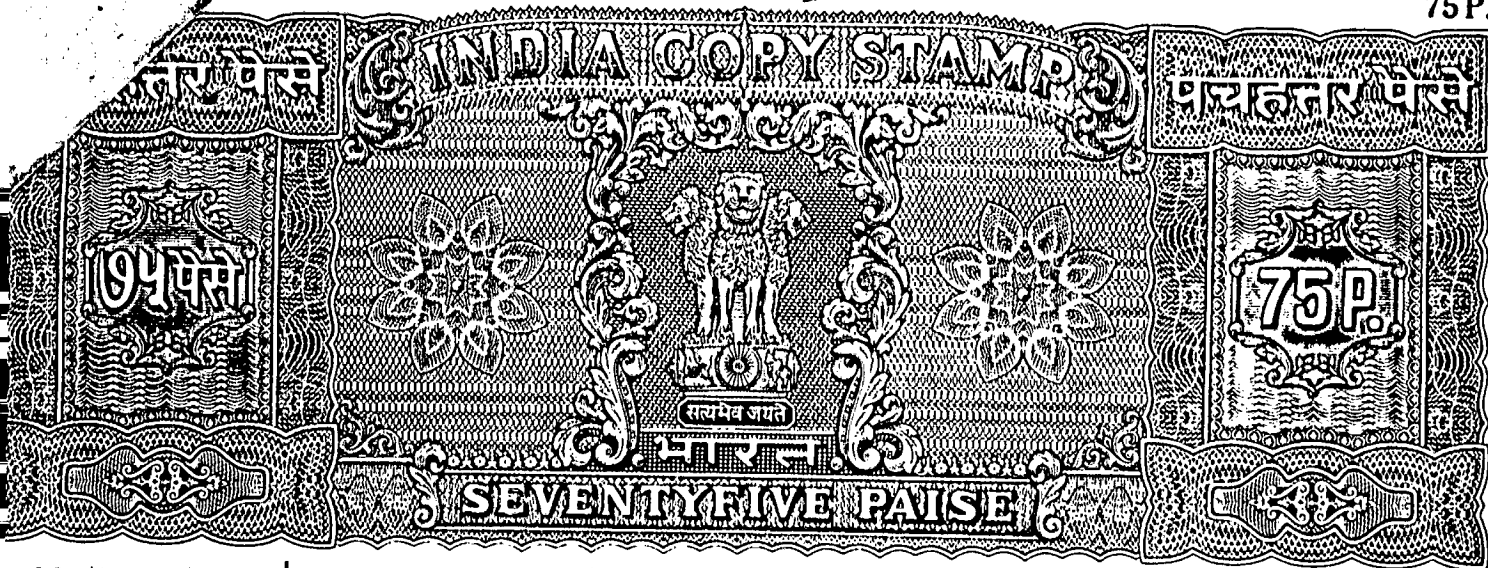
-Vs-

1. The Union of India,
Represented by the Secretary,
Department of Revenue, Ministry of
Finance, North Block, New Delhi.
2. The Chairman, Central Board of
Direct Taxes, Ministry of Finance, North
Block, New Delhi.
3. The Director General of Income-Tax
(Vigilance) Central Board of Direct Taxes, 1,
Deem Dayal Upadhyay Marg, New Delhi.
4. The Under Secretary to the
Government of India, Ministry of Finance,
Department of Revenue, Central Board of
Direct Taxes, North Block, New Delhi.

... Respondents/
Petitioners.

*Attended
Advocate*

22



प्रतिलिपि के लिए आवेदन की तारीख Date of application for the copy.	स्टाम्प और फोलियो की अपेक्षित संख्या सूचित करने की निश्चित तारीख Date fixed for notifying the requisite number of stamps and folios.	अपेक्षित स्टाम्प और फोलियो देने की तारीख Date of delivery of the requisite stamps and folios.	तारीख, जबकि देने के लिए प्रतिलिपि तैयार थी Date on which the copy was ready for delivery.	आवेदक को प्रतिलिपि देने की तारीख Date of making over the copy to the applicant.

2.

PRESENT.

THE HON'BLE THE CHIEF JUSTICE MR P.P.NAOLEKAR
THE HON'BLE MR JUSTICE B.B.DEB.

FOR THE PETITIONER : Mr. B.K. Sharma,
Mr. U. Bhuyan,
Mr. P.K.Tiwari, Mr. S.K. Das, Advs.

FOR THE RESPONDENTS : Mr. G.P. Bhowmick, Adv.

27.08.2002

ORDER

Order passed by this Court on 21.06.2002 staying operation of the order passed by the Central Administrative Tribunal, Guwahati Bench dated 10.4.2002 in O.A.No. 76 of 2002 stands vacated.

Misc. Case stands disposed of.

Sd/-B.B.DEB
JUDGE

Sd/-P.P.NAOLEKAR
CHIEF JUSTICE

Registered No. of Petition.../...5693...
Photostate by/Type by...
Read by...
Compared by...

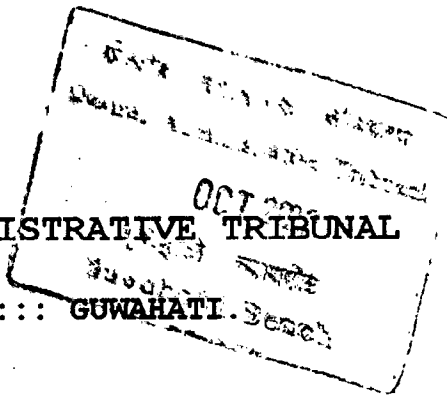
Handwritten signature: *Karishma Kanta Khuntia*
Date: *29th day of August*
Official stamp: *Supreme Court (Registrar General)*
Authorized by Act 1, 1977

29/8/2002

29/8/2002

*Attested
Version
Advocate*

20
IN THE CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH ::: GUWAHATI Bench



Filed by
Anup Kumar 9.10.02

AMT, Central Govt
Guwahati Bench

In the matter of -

Review Application No. 5/2002 in OA
No.181/2002.

Dr. J.K. Goyal

..... Applicant.

- Vs -

Union of India & Ors.

..... Respondents.

AND

In the matter of -

Reply to the Review Application on behalf of
the Respondents No. 1, 2, 3 and 4.

The Respondents most respectfully beg to
state:-

1. The power of review conferred on the Hon'ble Tribunal is in conformity with Section 114 read with Order 47 Rule 1, 2 and 5 and explanation thereto of the CPC. Review can be made if there is an error apparent on the face of the record or any matter which existed at the time of the order for to be reviewed. The present case is not covered by these provisions inasmuch as the OA No.181/2002 was dismissed on 06-08-2002 while order on the basis on which review is sought is dated 27-08-2002. In view of this position no review lies before the Hon'ble Tribunal and it is prayed that Review Application may be dismissed.

2. That with regard to the Statement made in Paragraph 1 of the Application, the Respondents beg to state that the Applicant has sought for review of the order dated 06-08-2002 in OA No.181/2002, by which order the Hon'ble Tribunal was pleased to dismiss the OA No.181/2002 and vacated its order dated 07-06-2002, ~~till the returnable date~~. The Hon'ble Tribunal had passed this order in the changed circumstances of the case and pursuant to the interim order of the Hon'ble Gauhati High Court dated 21-06-2002 in WP(C) No.3947/2002. Therefore, there is no scope for a judicial review as prayed for.

3. That the Respondents have no comment to the statement made in Paragraphs 2 and 3 of the Review Application.

4. That with regard to the Statement made in Paragraph 4 of the Application, the Respondents beg to state that the filing of the Writ Petition was a legal and valid option open to the Department. The Writ Petition was admitted by the Hon'ble Gauhati High Court and the operation of the order of the Hon'ble Tribunal dated 10-04-2002 in OA No.76/2002 was stayed vide interim order dated 21-06-2002 in WP(C) No.3947/2002. As a result, the order of suspension automatically became operative w-e-f 18-02-2002. The submission of the Applicant is an incorrect assertion on his part to create an impression, as if, the order of the Hon'ble Tribunal was flouted by the Respondents.

5. That with regard to the Statement made in Paragraph 5 of the Application, the Respondents beg to state that since the Applicant who was placed under suspension vide order dated 18-02-2002 continued to be under suspension in view of the WP(C) No.3947/2002 being admitted and stay granted by the Hon'ble Gauhati High Court on 21-06-2002, the Hon'ble Tribunal was pleased to

32
25

drop the CP No.21/2002 in OA No.76/2002 and also to reject the MP No.79/2002 in CP No.21/2002. Here the Respondents beg to submit that the Government was fully empowered to post any other officer to hold the post of CCIT, Guwahati which fell vacant with the suspension of the Applicant.

6. That with regard to the Statement made in Paragraph 6 of the Application, the Respondents beg to state that the Hon'ble Tribunal by its order dated 28-06-2002 was pleased to reject the MP No.79/2002 and also dropped the CP No.21/2002 by a separate order of even date in view of the Hon'ble Gauhati High Court's order dated 21-06-2002 in WP(C) No.3947/2002, which in its effect and force automatically restored the order of suspension w-e-f 18-02-2002 and it cannot be deemed to have restored after a period of interregnum between 10-04-2002 and 21-06-2002 since the very order dated 10-04-2002 in OA No.76/2002 passed by the Hon'ble Tribunal was stayed by the Hon'ble Gauhati High Court.

In fine, the very situation at the time of passing the orders dated 04-06-2002 in CP No.21/2002 and MP No.79/2002 in CP No.21/2002 as well as order dated 07-06-2002 in OA No.181/2002 was altogether different from the situation that prevailed subsequently when the Hon'ble Tribunal was pleased to drop the CP No.21/2002, reject the MP No.79/2002 in CP No.21/2002 and dismiss the OA No.181/2002 on 06.08.2002 and vacated the interim stay order dated 07-06-2002 in OA No.181/2002.

There is no point in dragging the matters again since the situation cannot be reversible.

7. That the Respondents have no comment to the statement made in Paragraph 7 of the Review Application.

4 23

24

8. That the Respondents have no comment to the statement made in Paragraph 8 of the Review Application except that the interim order of the Hon'ble Gauhati High Court dated 21-06-2002 had restored the order of suspension of the Applicant w-e-f 18-02-2002.

9. That with regard to statement made in Paragraph 9 of the Application the Respondents beg to vehemently object to the statement of the Applicant that he was made to vacate his official accommodation at Uzanbazar, Guwahati and state that such statement has been made by the Applicant only to mislead the Court and to draw sympathy as if some vindictive actions were taken against him. To place the matter in the correct perception, it is clarified that the Applicant after joining as CCIT, Guwahati was staying in a transit camp for touring officers housed in the hired office building of Red Cross Bhawan, Uzanbazar, Guwahati. The transit camp had one bedroom with attached bathroom and kitchen facility and was neither a Guest House nor an official accommodation suitable to the status of Chief Commissioner of Income Tax. Since this was not an official allotment to Shri Goyal, CCIT, he was all along drawing House Rent Allowance.

It is during the tenure of the Applicant and prior to his suspension on 18-02-2002, that the process of de-hiring of the said Red Cross Bhawan was set in progress and the Land & Building Committee also recommended on 20-09-2001 and 18-01-2002 the de-hiring of the said building. Therefore, the de-hiring of the said building was very much an ongoing process during the tenure of the Applicant and he cannot implead ignorance of it. Now that the Applicant is staying in a hotel is a matter of his personal choice. In this connection, it may be mentioned here that by this Office letter No.E-119/Hired Bldg. (NER)/CCIT/GHY/2000-01/3491, dated 27-06-2002, served on

5 24-
27

02-07-2002, the Applicant was informed that the de-hiring of the Red Cross Bhawan under the Indian Red Cross Society, Guwahati District Branch 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. The Applicant made a request vide his letter dated 02-07-2002, that he might be provided with a suitable accommodation at the new Guest House with residential telephone.

The Applicant was again informed by this Office letter No. E-119/Hired Bldg. (NER)/CCIT/GHY/2000-01/5082, dated 03/04-07-2002, served on 04-07-2002, about the non-existence of Guest House at Guwahati or a Type-VI Quarter suitable to his status, but that a Type-V Quarter could be allotted to him for his residence. The Applicant did not respond to this letter and, therefore, he was again informed by this Office letter No. E-119/Hired Bldg. (NER)/CCIT/GHY/2000-01/5082, 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 Quarter in the Income-tax Residential Complex at Beltola, so that no inconvenience was caused to him.

It is further clarified that while all the Departmental offices housed in the First and Second Floors of the Red Cross Bhawan, Uzanbazar, Guwahati-1 were shifted to the Saikia Commercial Complex by 25-02-2002, the Transit Camp housed in the Third Floor was vacated only on 30-07-2002. Thus, it cannot be said that the Applicant was forced to stay in a hotel.

To support the contentions, documents as per list of enclosures attached may kindly be referred to.

25

28

10. That with regard to statement made in Paragraph 10 of the Application the Respondents beg to state that the Applicant in Misc. Case No.1043/2002 in WP(C) No.3947/2002 had prayed before the Hon'ble Gauhati High Court for vacation/modification of the interim order dated 21-06-2002 passed in WP(C) No.3947/2002 AND ALSO TO PERMIT the Applicant to hold the post of CCIT, GUWAHATI. The Hon'ble High Court, while passing its order dated 27-08-2002 disposing the Case No.1043/2002, vacated its own interim order dated 21-06-2002 in WP(C) No.3947/2002 BUT did not permit the Applicant to hold the post of CCIT, Guwahati. This is precisely so because the post of CCIT, Guwahati was lying vacant consequent upon the suspension of the Applicant and that Shri D. Chakrabarti had been posted as the CCIT, Guwahati and he had already joined to this post w-e-f 12-08-2002 after the vacation of the order of stay granted by the Hon'ble Tribunal in OA No.181/2002 by its order dated 07-06-2002. Since the question of the Applicant's joining as the CCIT, Guwahati was already raised before the Hon'ble Gauhati High Court, the same question should not be raised again before the Hon'ble Tribunal.

11. The Respondents have no comment to the statements made in Paragraph 11 and 12 of the Review Application.

12. That with regard to statement made in Paragraph 13 of the Application the Respondents beg to state that the Hon'ble Gauhati High Court's order dated 27-08-2002 passed in Misc. Case No.1043/2002 has, no doubt, changed the situation, but clearly, it has not reversed the situation since the prayer of the Applicant to permit him to join as CCIT, Guwahati has not been conceded to by the Hon'ble High Court. Therefore, the question of restoration of the position as indicated in OA No.181/2002 does not arise.

26-

13. That with regard to statement made in Paragraph 14 of the Application the Respondents beg to state that:-

(I) In OA No.181/2002, the Applicant assailed the legality and validity of the order of posting dated 04-06-2002 of Shri D. Chakrabarti as CCIT, Guwahati and prayed for his posting instead. The OA was dismissed and the interim stay was vacated vide the Hon'ble Tribunal's order dated 06-08-2002.

In the Misc. Case No.1043/2002 filed by the Applicant before the Hon'ble Gauhati Court, he prayed to be permitted to join as the CCIT, Guwahati. Though the Hon'ble High Court was pleased to vacate its earlier order dated 21-06-2002 staying the Hon'ble Tribunal's interim order dated 10-04-2002 in OA No.76/2002, it did not permit the Applicant to join as CCIT, Guwahati, as prayed for. Since the matter was already adjudicated before the Hon'ble High Court, the same issue, ie. Posting of the Applicant as CCIT, Guwahati cannot be raised before the Hon'ble Tribunal. On this ground the RA No.5/2002 in OA No.181/2002 is liable to be dismissed.

(II) The power of review conferred on the Hon'ble Tribunal is in conformity with Section 114 read with Order 47 and explanations thereto of the CPC. The review can be made only on fulfillment of certain prescribed conditions precisely in a case where no appeal have been preferred or allowed or if there is an error apparent from record or any matter which was in existence at the time of passing the order which is proposed to be reviewed. The Hon'ble Gauhati High Court by its order dated 21-06-2002 in WP(C) No.3947/2002 stayed the impugned interim order of the Hon'ble Tribunal dated 10-04-2002 in OA No.76/2002 which made the order of suspension of the Applicant effective from 18-02-2002 till in a different case

27

80

viz. Misc. Case No.1043/2002 in WP(C) No.3947/2002, filed by the Applicant, was disposed by another order of the Hon'ble High Court dated 27-08-2002 which vacated the order dated 21-06-2002 in WP(C) No.3947/2002. The Hon'ble High Court had passed its earlier order dated 21-06-2002 after hearing the opposite party/Respondent under a Caveat.

Moreover, the Applicant in Misc. Case No.1043/2002 had not only prayed for vacation/modification of the interim order dated 21-06-2002 passed in WP(C) No.3947/2002, but also prayed for permitting him to hold the post of CCIT, Guwahati. The Hon'ble High Court, though, was pleased to vacate its own interim order dated 21-06-2002 in WP(C) No. 3947/2002, it did not pass any order permitting the Applicant to hold the post of CCIT, Guwahati under the changed circumstances of the case.

Thus, the Applicant is not justified to approach the Hon'ble Tribunal on the same cause of his posting as CCIT, Guwahati which was already considered but not conceded to by the Hon'ble High Court. On this count the Review Application fails.

(III)&(IV) For the reasons given in Para 14(II) above, the reasons adduced by the Applicant in Sub Paras (III) & (IV) are not maintainable in Law and do not deserve to be considered or admitted and for the same reason the prayers made by the Applicant deserve to be rejected.

Verification

28-
31

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

I, Dhrubajyoti Chakrabarti, working as Chief Commissioner of Income-tax, 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 statements made in this Verification and in Paragraphs 3, 7 & 11 of the accompanying Written Statement of Defence are true to my knowledge, those made in Paragraphs 1, 2, 4-6, 9, 10 & 12 are being matter 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 Seventh day of October, 2002 at Guwahati.



Dhrubajyoti Chakrabarti
DEPONENT
मुख्य आयकर आयुक्त
गुवाहाटी
Chief Commissioner of Income-Tax
Guwahati

10

Annexure 'A'

29

10
32

LIST OF ENCLOSURES TO PARA 9 OF THE WRITTEN STATEMENT OF DEFENCE

Sl. No.	Subject	Annexure No.
1	Incumbency Chart of CCIT, Guwahati	Annexure A
2	Photocopy of Office Notes dated 25-02-2002, Pages 20 to 23	Annexure B
3	This Office Letter No. E-119/Hired Bldg./CCIT/GHY/2000-01/5082, dated 25-07-2002	Annexure C
4	This Office Letter No. E-119/Hired Bldg./CCIT/GHY/2000-01/3845, dated 03/04-07-2002	Annexure D
5	Shri J.K. Goyal's letter dated 02-07-2002	Annexure E
6	This Office Letter No. E-119/Hired Bldg./CCIT/GHY/2000-01/3491, dated 27-06-2002	Annexure F

H - 30 - 11 33

ANNEXURE - A

**INCUMBENCY CHART OF THE
CHIEF COMMISSIONER OF INCOME TAX, GUWAHATI**

Sl. No.	Name of the Chief Commissioner	Period	Remarks
1	Shri A. Mukhopadhyay	25-02-2000 to 16-04-2000	Additional charge
2	Shri M.S. Thanvi	17-04-2000 to 20-11-2000	
3	Shri Subrata Das	21-11-2000 to 04-05-2001	
4	Shri Amitava Gupta	04-05-2001 to 31-05-2001	Additional charge
5	Shri V. Tochwang	01-06-2001 to 31-10-2001	
6	Shri E.J. Mawlong	31-10-2001 to 08-01-2002	
7	Shri J.K. Goyal	09-01-2002 to 20-02-2002	
8	Shri E.J. Mawlong	20-02-2002 to 28-02-2002	Additional charge
9	Shri D. Chakravarti	01-03-2002 onwards	Additional charge
10	Shri D. Chakravarti	04-06-2002 onwards	Regular charge vide Board's order No.72/2002, dtd. 04-04-2002, suspended vide Hon'ble CAT's interim order dtd. 07-06-2002 in OA No. 181/2002, till returnable date.
11	Shri P. N. Pathak	19.07.2002 (A/N.)	Assumed Additional charge.
12	Shri D. Chakrabarti	12.08.2002 (F/N.)	Regular charge.

25-02-02

Land & Building Committee's minutes dated 20-09-2001 and 18-01-2002 may kindly be seen at Sl. 21 & 33.

Land & Building Committee in the aforesaid meeting suggested to shift O/o the Range-1, Guwahati, housed at 1st and 2nd floors of Red Cross Bhavan to the 1st Floor of the extension part of the Saikia commercial Complex. It was also suggested that the 1st & 2nd floors of the Red Cross Bhavan may be utilised to accommodate officer's Transit Camp and M.S.T.U hostel respectively (presently housed at Type-V quarter in the Income-tax residential Complex, Beltola).

As per the suggestion of the Land & Building Committee, the Commissioner of Income-tax, Guwahati-I, Guwahati forwarded a proposal (placed at Sl. 26) suggesting to hire the first floor of the extended portion of the Saikia Commercial Complex to accommodate Office of the Range-1, Guwahati. Accordingly, administrative approval was accorded on 4-1-2002 (placed at Sl. 28) and CIT, Guwahati-1, Guwahati in pursuance of this approval hired the first floor of the Saikia Commercial Complex w.e.f 15-1-2002 (lease agreement placed at Sl. 29) and O/o the Range-1, Guwahati was shifted accordingly and started functioning.

Following shifting of O/o the Range-1, Guwahati, 1st and 2nd floor of the Red Cross Bhawan, Uzan Bazar, Guwahati are lying vacant presently and only at the top floor i.e 3rd floor the present Guest House is housed.

To accommodate Officer's Transit Camp and MSTU Hostel in the first and 2nd floor of the Red Cross Bhawan as per suggestion of the Land and Building Committee meeting held on 18-01-2002, it may perhaps be difficult to accommodate the same for the following reason:

i) The internal design in the Red Cross Bhawan is more appropriate to accommodate Office accommodation rather than Transit Camp and Hostel. This is due to the fact that excepting one big hall in the first floor no other room in both the floors have attached bathroom. Also, the number of bathrooms and urinals will not be sufficient to cater the need of Hostel or Transit Camp. Moreover, quite a good portion of the carpet area (618.20 sq mt.) cannot be utilised for the purpose of Hostel and Transit Camp due to design of the building.

ii) After the centralisation of all the offices stationed at Guwahati in the Saikia Commercial Complex only two building will be left out viz Red Cross Bhawan and Aayakar Bhawan, both at Uzan Bazar, Guwahati. According to Land and Building committee's suggestion O/o the Range-2, Guwahati presently housed at Aayakar Bhawan, Uzan Bazar, Guwahati will also be shifted to the Saikia Commercial Complex. To accommodate the O/o the Range-2, Guwahati necessary arrangements have already been made in the 5th floor of the existing portion of the Saikia Commercial Complex. After the shifting of O/o the Range-2, Guwahati, Aayakar Bhawan will be utilised to store old records of different Ranges of Guwahati and also the centralised Form store.

Contd. from Prepage

Once the O/o the Range-2, Guwahati is shifted to Saikia Commercial Complex only the existing Guest House will remain at Red Cross Bhawan, Uzan Bazar, Guwahati. If the same remains there, the distance between the Guest House and the Saikia Commercial Complex will be quite far (nearly 5 to 6 Kms). It may be desirable to have a Guest House nearer to Saikia Commercial Complex where all the offices stationed at Guwahati are housed or are being housed shortly.

iii) Apart from above the Red Cross Bhawan does not have any facility for car parking. This may necessarily cause difficulties in certain times particularly during the visit of high officials and dignitaries.

iv) The rent revision of Red Cross Bhawan is due w.e.f. 1-11-95. The Indian Red Cross Society, Guwahati Branch, Guwahati is also pressing hard for immediate revision of the rent. Recently, the Board wide letter dated 7-12-2001 (placed at Sl. 25) allowed to revise the rent as per clause 3 of the Standard Lease Agreement issued by Directorate of Estate, New Delhi vide instruction No. 16011(3)/82-Pol.III dated 1-4-99. As per Clause 3 of the above mentioned Instruction, the original rent i.e. Rs 22,400/- (fixed on 1-11-90) are to be revised at a minimum increase @ 5% per annum upto 31-10-2000. As per the discussion held with the representatives of Indian Red Cross Society in the Office chamber of the Addl. Commissioner of Income-tax, Hqrs on 19-01-2002, the rent w.e.f. 1-11-2000 are to be enhanced @ 8% per annum till date. Due to this rent revision, the monthly rent of the Red Cross Bhawan will be around at Rs 37,000/- per month.

To incur a monthly rent of Rs 37,000/- for accommodating Transit Camp and MSTU Hostel, it may perhaps be on the higher side and also it will create stress to the Govt. Exchequer.

v) Moreover, to make the Red Cross Bhawan suitable to accommodate the MSTU Hostel and Transit Camp, complete renovation may have to be done for which huge sum of money may be required.

Guwahati is the gateway to N.E. Region and being the headquarters of Cadre Controlling CCIT, 2 administrative CsIT, 2 CsIT(Appeals), CIT(CO), ITAT, Guwahati Bench, DIT(Inv.), 4 Ranges, the officers and staff of entire N.E. Region are required to visit Guwahati very often for various official purposes. Not only the Officers and Staff of NE Region, Officers from the CBDT as well as from other parts of the country are also required to visit Guwahati for official purposes. Due to this, it is very much essential to have a departmental transit accommodation for Officers and Staff. The Staff federation is also demanding for long for a transit camp of Officers and staff. In this connection number of Memorandums have been submitted by them.

Keeping in view the above facts and as an austerity measure, the Red Cross Bhawan may be de-hired and suitable ready built accommodation of

(22) / 33

Contd. from Prepage

around accommodation of around 425 sq. mts. near Saikia Commercial Complex
be hired to accommodate the Transit Camp and MSTU Hostel. If a new ready built
accommodation is hired the amount required for renovating the Red Cross Bhawan
not be necessary. The hiring cost of ready built accommodation suitable for Guest Ho
such as Flat may cost much less than the revised rent of the Red Cross Bhawan
also such ready built accommodation have facilities for car parking. If the Guest Ho
is hired nearer to Saikia Commercial Complex, it may save the transportation cost.
may perhaps also not cause difficulties in future since our plot of land on the G.S. R
where the new Aayakar Bhawan is proposed to be built is also nearer to Sa
Commercial Complex.

Put up for kind perusal and approval, if considered fit.

~~ACT, Hqrs.~~

The notes at pages 20, 21 & 22 above may kindly be perused. There is a
justification for hiring of ready built flat for Officers and staff transit camp as the
Cross Building is not suitable for such purpose and may therefore be de-hired which
also result in savings of substantial amounts spent on rent.

Put up for CCIT's kind perusal & approval through the Addl. CIT, Hqrs.

~~Addl. CIT, Hqrs.~~

Notes on the prepages and above may kindly
perused. A transit accommodation of ^{visiting} officers and staff
at Guwahati has become a necessity. In view of the
urgent occasion specially in occasions like visit of
officers of different parts of the country as well as the
of C.B.D.T. In view of restructuring and computerisation
different training schedules of officers and
also to be organised wherein staff & officers of N
to participate for days long programme. In the
absence of proper transit accommodation
at Guwahati. Kindly consider keeping this growing
the Red Cross Building. Comm. Hqrs suggested transformation
of Red Cross Building to a transit accommodation of

[Handwritten signature]

DTC
Mtd

(23)

34'

(14) (15) 37

Contd from page 22

Staff. The suggestion has been considered. However, it is felt that on revision of rent of Redcross Building, the monthly rent would come to Rs. 37,000/-. Further renovating the 1st & 2nd Floor of Redcross Building into proposed guest/tenant accommodation may cause huge expenditures. In stead as suggest if one or two ready-built flat(s) are hired in the area near Sakta Commercial Complex for such purpose and devalue the Red-Cross Bldg atleast 40 to 50%. expenditures can be minimized. Considering the above and also considering the limit of Redcross Building as noted, in the office no necessary directions/approval may kindly be given. Put up for CCIT's kind personal, direction / approval.

~~CCIT~~

Approval accorded

25/2/02

26-02-02

Letter of CIT, Guwahati-I, Guwahati regarding revision of rent of Choudhury Building may kindly be seen at Sl. 100.

CIT, Guwahati-I, Guwahati vide aforesaid letter requested for issuance of CCIT's kind approval to the proposed revision of rent.

Since the last lease agreement was expired in the month of July, 2000 it may be mandatory to enter into fresh lease agreement if it is decided to continue the hiring. In view of enhancement of Delegation of Financial Power to the Heads of Department under CBDT for hiring of accommodation & revision of rent of the building under hire to

Contd..

मुख्य आयकर अधिकारी का कार्यालय, गुवाहाटी
आयकर अधीनस्थ कार्यालय, अखिल भारतीय आयकर विभाग, गुवाहाटी - 781 005

No. E-119/Hired Bldg./CCIT/GHY/2000-01/5082 Dated: 25-07-2002

OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX, GUWAHATI

To
Sankha Commercial Complex, Sanchagar, G. S. Road, Guwahati - 781 005
Dr. J. K. Goyal, I.R.S., Ph: 0361 - 275100, Fax: 0361 - 200115, EPABX - 204046
Red Cross Bhawan, Uzanbazar,
Guwahati 781-001

Sir,

Sub :- De-hiring of Red Cross Bhawan and shifting
of Furniture, Air-Conditioner etc. - Regarding

Kindly refer to this office letter dated 03/04-07-2002 under No. E-119/
Hired Bldg./CCIT/GHY/2000-01/3845.

In this connection, I am to inform you that since the building will be handed
over to the owner in the afternoon of 31-07-2002, it has become essential to shift the furniture,
fixtures, Air-Conditioner, kitchen implements, telephone etc. by the forenoon of 31-07-2002.
Accordingly, it has been decided that the said items will be shifted to a vacant Type-V quarter at
Beltola, Guwahati by 30-07-2002. This for favour of your kind information and necessary action
so that no inconvenience is caused to you.

Yours faithfully,

(K. R. Das)

Addl. Commissioner of Income-tax, Hqrs.,
For Chief Commissioner of Income-tax, Guwahati

Addl. Commissioner of Income-tax, Hqrs.,
For Chief Commissioner of Income-tax, Guwahati

Confidential

ANNEXURE - D



भारत सरकार

मुख्य आयकर आयुक्त का कार्यालय, गुवाहाटी
सैकिया कमर्शियल कॉम्प्लेक्स, श्रीनगर, जी. एस. रोड, गुवाहाटी - ७८१ ००५

GOVERNMENT OF INDIA

OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX, GUWAHATI

Saikla Commercial Complex, Sreenagar, G. S. Road, Guwahati - 781 005
Ph.: 0361 - 225106, Fax : 0361 - 225118, EPABX - 264646

No. E-119/Hired Bldg./CCIT/Ghy/2000-01/ 3845

Dated : 03-07-2002
04

To
Dr. J. K. Goyal, IRS,
Red Cross Bhawan,
Uzanbazar, Guwahati

Sir,

Sub :- De-hiring of Red Cross Bhawan vis-a-vis your request for accommodation at new Guest House

Kindly refer to your letter dated 02-07-2002 on the above mentioned subject.

In this connection, I am directed to intimate you that the Red Cross Bhawan will be de-hired by the department w.e.f. 31-07-2002 (A/N) and there is no proposal for a Guest House at Guwahati. However, there is a proposal for a "transit camp" for the Officers & Staff coming on tour/training to Guwahati for which formalities for hiring a new building is under process. As at present, there being no proposal for a guest house at Guwahati, it would not be possible to provide you a suitable accommodation therein as requested for. Since no Type-VI quarter, suitable to your status, is available in the residential quarter complex at Guwahati, if you so desire, a Type-V quarter can be allotted to you for your residence at Guwahati.

Yours faithfully,

(K. R. Das)

Addl. Commissioner of Income Tax, Hqrs.,
For Chief Commissioner of Income Tax, Guwahati.

ANNEXURE - E

-34-

(144)

(17) (18)
40

Dr. Goyal, CCIT,

02.07.62

Gly.

To.

The CCIT, Gly

In view of the proposed vacation of I.T. Guest
House at Red Cross Bhawan, I may be provided
suitable accommodation at the new guest house
with essential telephone

(Dr. Goyal)

28
ANNEXURE-F

18
19
30
41
14



भारत सरकार

मुख्य आयकर आयुक्त का कार्यालय, गुवाहाटी
सेकिया कमर्शियल कॉम्प्लेक्स, श्रीनगर, जी. एस. रोड, गुवाहाटी - ७८१ ००५

GOVERNMENT OF INDIA

OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX, GUWAHATI

Saikia Commercial Complex, Sreenagar, G. S. Road, Guwahati - 781 005

Ph.: 0361 - 225106, Fax : 0361 - 225118, EPABX - 264646

F.No. E-119/Hired Bldg.(NER)/CCIT/GHY/2000-01/3491

dated 27th June, 2002.

To
Dr. J.K. Goyal, I.R.S
Guwahati.

Sir,

Sub:- De-hiring of Red-Cross Building -
- regarding-

Kindly refer to the above.

With reference to the above I am directed to inform that as per the recommendation of the Land & Building Committee, de-hiring notice for the Red Cross Building was issued to the Indian Red Cross Society, Guwahati District Branch stating that the same will be de-hired w.e.f. 31-07-2002.

This is for your kind information.

Yours faithfully,

(K. R. Das)

Addl. Commissioner of Income-tax, Hqrs.,
For Chief Commissioner of Income-tax, Guwahati