

FORM NO. 4  
(SEE RULE 12)  
CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

ORDER SHEET

Org. App. / Misc Petn/ Cont. Petn/ Rev. App. .... 24/04.....  
In O.A.... 396/2002.....

Name of the Applicant(s) Dipa... Jyoti... Lam.....

Name of the Respondent(s) Smti. Shoba Mazumdar, Dibakar Chatterjee  
and Luaina Nampui

Advocate for the Applicant J. Purkayastha.....

Counsel for the Railway/CGSC.....

OFFICE NOTE DATE ORDER OF THE TRIBUNAL

This Contempt 19.7.2004 present: The Hon'ble Shri K.V. Sachidanandan Member (J).  
The Hon'ble Shri K.V. Prahladan Member (A).  
The C.P. has been filed by the petitioner contending that the orders of the Tribunal dated 13.6.2003 passed in O.A. 396 of 2002 has not been complied with.

When the matter came up for hearing, Mr. J. Purkayastha, learned counsel for the petitioner, submits that the petition was filed with two prayers - (i) is invoking Section 17 of the Administrative Tribunals Act, 1985 read with CAT(Contempt of Court) Rules 1992 as well as the provisions contained in the Contempt of Courts Act, 1971 and (ii) invoking Rule 24 of the CAT (Procedure) Rules, 1987. He submitted that he would not press the 2nd prayer to implement the order since both prayers could not be pressed in one petition. Since he is not going to press the 2nd prayer, what survives is the prayer of Contempt proceeding.

Laid before the  
Hon'ble Court for further  
orders

8/7/04  
Section Officer

OM/

On going through the findings and facts of the case, we issue notice to 3rd respondent i.e. Luaina Nampui.

Contd./2

Contd.

19.7.2004 Commissioner of Income Tax, Post Box

As per order dt. 19/7/04,  
notice with order sent  
to D/Section Tax  
isuing to resp. No. 3,  
by regd. with A/D post.

File  
21/7/04.

D/Memo No = 1128 dt. 21/7/04.

(2)  
19/8/04.

No.2, Shillong-1 directing him to file affidavit within four weeks from today explaining as to why contempt proceeding under Section 17 of the A.T.A.C. 1985 as prayed in the petition should not be initiated against him.

Post on 23.8.2004 for order. However, considering the *intia* personal appearance of the respondent no.3 has been dispensed with for the time being.

*K.C. Bhattacharya*

Member (A)

bb

*K. Meher*

Member (A)

23.8.04.

Present: Hon'ble Mr. D. C. Verma Vice-Chairman and Hon'ble Mr. K. V. Prahladan, Administrative Member

Heard Mr. J. Purkayastha learned counsel for the petitioner and Mr. B. C. Pathak, learned Addl. C.G.S.C. for the Respondents.

This Contempt Petition has been filed by the petitioner praying for contempt proceedings against the respondents for non compliance of the order dated 13.6.03 passed by this Tribunal in O.A. No. 376/02. The learned counsel for the respondents submitted that the order dated 13.6.03 has already been complied with and he produced a letter No. A-3201/09/2003-Ad. VI dated 10.3.2004 before this To-day. Copy of the letter be furnished to the learned counsel for the applicant. Accordingly, the C.P. is disposed of.

*K.C. Bhattacharya*

Member

*Vice-Chairman*

3  
29 JUL 2003  
RECEIVED  
Guwahati Bench

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

Filed by:  
The Petitioner  
Through:  
Jaideep Purbeyasika  
K. S. D. Associates

24  
C.P. No. of 2004  
In O.A. No. 396/2002

IN THE MATTER OF

An application under Section 17 of the Administrative Tribunals Act, 1985 for drawing up contempt proceeding against the respondents for their willful and deliberate violation of the order dated 13.6.2003 passed by this Hon'ble Tribunal in O.A. No. 396/2002.

- AND -

IN THE MATTER OF

An application under Rule 24 of the Central Administrative Tribunal (Procedure) Rules, 1987 for giving effect to the order dated 13.6.2003 passed in OA No. 396/2002 by this Hon'ble Tribunal.

- AND -

IN THE MATTER OF

Dipa Jyoti Paul,  
Retired Income Tax Officer, resident  
of Ward No. II, Silchar, P.O.  
Silchar, District-Cachar.

...Petitioner

13/6/03  
2/7/03  
13/6/04

- VS -

1. (Smti) Shoba Mazumdar, Chairman, /

Central Board of Direct Taxes, North

Block, New Delhi-110001.

2. Dibakar Chatterjee, Chief

Commissioner of Income Tax, G.S.

Road, Guwahati-5.

3. Luaina Nampui, Commissioner of

Income Tax, Post Box No. 2,

Shillong-1.

Respondents

The humble Petitioner abovenamed:

MOST RESPECTFULLY SHEWETH:

1. That the Petitioner had preferred OA No. 396/2002 before this Hon'ble Tribunal seeking following reliefs:

(i) for quashing the order dated 7.3.97 passed by the Commissioner of Income Tax, NE Region, Shillong imposing upon the Petitioner minor penalty of censure under Central Civil Service (Classification Control & Appeal) Rules, 1965.

(ii) for an appropriate direction to the Respondents to open the Sealed Cover and on the basis of the recommendation of the Departmental promotion Committee of April/May, 1993 give notional promotion to the Petitioner to the post of Assistant Commissioner of Income Tax respectively with effect from 24.6.1993 i.e. the date on which

his immediate junior Shri M.N. Das was given such promotion.

2. That this Hon'ble Tribunal allowed the Original Application No. 396/2002 with cost of Rs. 2000/- vide order (oral) dated 13.6.2003 (certified copy prepared on 7.7.2003) and quashed the order imposing minor penalty of censure dated 7.3.97 with direction to give effect to the recommendations of the DPC held on 16th, 17th and 21st June, 1993 with all consequential benefits.

Copy of the order dated 13.6.2003 passed in OA No. 396/2002 is annexed herewith and marked as Annexure-CP/1.

3. That immediately on receipt of the certified copy of the order dated 13.6.2003 on 7.7.2003 the Petitioner vide covering letter dated 14.7.2003 furnished the certified copy of the order to the Respondents No. 2 and 3 requesting the authorities to pass necessary orders in compliance of the directives issued by this Hon'ble Tribunal. Vide memo No. TDS/4/VIG/COW/CT/90-91/Pt-III/DJP/47 dated 17.7.2003, Assistant Commissioner of Income Tax, hqrs for and on behalf of Commissioner of Income Tax Shillong, (Respondent No. 3) forwarded the copy of the letter dated 14.7.2003 along with the copy of the ~~original order~~ dated 13.6.2003 to the Chief Commissioner of Income Tax, Guwahati (Respondent No. 2) for necessary action.

Copy of the covering letter of the Petitioner

dated 14.7.2003 is annexed herewith and marked as Annexure-CP/2.

4. That the covering letter of the Petitioner along with the copy of the order passed by this Hon'ble Tribunal was forwarded by the Assistant Commissioner of Income Tax Head quarters to the Chief Commissioner of Income Tax, Guwahati vide forwarding letter dated 17.7.2003.

Copy of the forwarding letter dated 17.7.2003 is annexed herewith and marked as Annexure-CP/3.

5. That as the matter was getting delayed the Petitioner vide his representation dated 20.8.2003 prayed before the Secretary, Department of Revenue, Ministry of Finance, Government of India, New Delhi for a direction to the Respondent No. 1 to act in compliance with the order dated 13.6.2003 passed by this Hon'ble Tribunal in OA No. 396/2002. The Petitioner by the said representation further prayed for a direction to release the amount of Rs. 2000/- (rupees two thousand only) awarded by this Hon'ble Tribunal.

6. That thereafter office of the Commissioner, Income Tax vide letter F.No. B-8/95-96/ACs/Cheques/Draft/1854 dated 26.8.2003 sent the Petitioner demand draft dated 8.8.2003 for Rs. 2000/-.

Copy of the letter dated 26.8.2003 is annexed herewith and marked as Annexure-CP/4.

7. That however, till this very date the Respondents have not complied with the direction of the Hon'ble Tribunal to given effect the recommendation of the DPC held on 16th, 17th and 21st June, 1993 with all consequential benefits as per law. In this connection it is pertinent to mention the meeting of the DPC was held on 16th, 17th and 21st June, 1993 to consider the promotion to the Grade of ACIT for the year 1992-93. The Hon'ble Tribunal took note of the fact that the recommendations of the DPC in respect of the Petitioner was kept in sealed cover due to the disciplinary proceeding pending against him. The Memorandum of charges was issued to the Petitioner only 22.7.93 whereas a DPC meeting was held on 16th, 17th and 21st June, 1993. As per the OM dated 14.9.92 of the Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training) sealed cover produced under para 2 of the said Office memorandum can be taken aid of only in the following three cases.

- i) Government servants under suspension;
- ii) Government servants in respect of whom a chargesheet has been issued and the disciplinary proceeding are pending; and
- iii) Government servants in respect of whom, prosecution for a criminal charge is pending.

The Hon'ble Tribunal in its order held that none of the above conditions were operative against the

Petitioner when the DPC meeting was held and that the Petitioner was neither under suspension nor any chargesheet issued against him and no disciplinary proceeding was pending. Moreover, there was no criminal charge pending against the Petitioner. It was therefore held by this Hon'ble Tribunal that the Respondent authority was not justified in withholding the Petitioner's promotion and keeping it in sealed cover.

8. That the Respondents despite the full knowledge of the direction given by this Hon'ble Tribunal in its order dated 13.6.2003, have not complied with the same specially the direction of the Hon'ble Tribunal for giving effect to the recommendation of the DPC held on 16th, 17th and 21st June, 1993 with all consequential benefits.

9. That in the facts and circumstances of the present case, the Respondents for their inaction and willful violation of the order of this Hon'ble Tribunal dated 13.6.2003 have made themselves liable to be punished under contempt of Court's Act. The present case is also a fit case for invoking Rule 24 of the Central Administrative Tribunal (Procedure) Rules 1987 directing the Respondents to implement the Annexure-CP/1 order dated 13.6.2003 passed in OA No. 396/2002.

11. That this application is filed bonafide and to secure the ends of justice.

Prayer....

In the premises aforesaid it is  
most respectfully prayed that Your  
Lordships may graciously be pleased to :

(i) initiate contempt proceeding against  
the Respondents under Section 17 of the  
Administrative Tribunals Act, 1985 read  
with Central Administrative tribunal  
(Contempt of Court) Rules 1992 as well as  
the provisions contained in the Contempt  
of Courts Act, 1971 for their deliberate  
and willful violation of the order dated  
13.6.2003 passed in OA No. 396/2002.

(ii) pass appropriate orders under Rule  
24 of Central Administrative Tribunal  
(Procedure) Rules, 1987 for giving effect  
to the order of this Hon'ble Tribunal  
dated 13.6.2003 passed in OA No.  
396/2002.

X

DRAFT CHARGE

Whereas (Smti) Shoba Mazumdar, Chairman, Central Board of Direct Taxes, North Block, New Delhi-110001, Dibakar Chatterjee, Chief Commissioner of Income Tax, G.S. Road, Guwahati-5 and Luaina Nampui, Commissioner of Income Tax, Post Box No. 2, Shillong-1 have wilfully and deliberately violated the order dated 13.6.2003 passed in OA No. 396/2002 by the Central Administrative Tribunal, Guwahati bench and as such they are liable to be punished severally under Section 17 of the Administrative Tribunal Act, 1985 read with provisions under Central Administrative Tribunal (Contempt of Courts) Rules, 1992 as well as the provisions contained in the Contempt of Courts Act, 1971.

A F F I D A V I T

I, Depa Joyti Paul, aged about 65 years, son of Late D.K. Paul, resident of Ward-II, Silchar, P.O. Silchar, District-Cachar, Assam, do hereby solemnly affirm and declare as follows :

1. That I am the Petitioner in the instant application. I am therefore well 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 1, 5, 7, 8, 9, 10 & 11 are true to my knowledge ; those made in paragraphs 2, 3, 4 & 6 are true to my information being matters of records. The Annexures are true copies of their original and I have not suppressed any material fact.

And I sign this affidavit on this the 15<sup>th</sup> day of June, 2004 at Guwahati.

Identified by me :

*Jaideep Pukayashā*  
15/6/04  
Advocate

Depa Joyti Paul

DEPONENT

Solemnly affirmed and declared before me by the deponent who is identified by Jaideep Pukayashā, Advocate, Guwahati on this the 15<sup>th</sup> day of June, 2004, at Guwahati.

*Usha Das*  
15/6/2004  
Advocate, Guwahati.

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

Original Application No.396 of 2002

Date of decision: This the 13th day of June 2003

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

The Hon'ble Mr R.K. Upadhyaya, Administrative Member

Dipa Jyoti Paul  
Retired Income Tax Officer  
Resident of Ward-II,  
Silchar, P.O.- Silchar,  
District- Cachar.

By Advocates Mr B.K. Sharma, Mr P.K. Tiwari  
and Mr J. Purkayastha. ....Applicant

- versus -

1. The Union of India, through the Secretary, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
2. The Commissioner of Income Tax, Shillong.
3. The Chairman, Central Board of Direct Taxes, Ministry of Finance, New Delhi.

By Advocate Mr B.C. Pathak, Addl. C.G.S.C. ....Respondents

.....  
O R D E R (ORAL)

1. The following are the reliefs prayed for in this application:

1. To quash and set aside the Order F No.TDS/4/Vig/Con/CT/90-91/Pt.III/DIP/2231 dated 7.3.1997 passed by the Commissioner of Income Tax, N.E. Region, Shillong.

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*J. Purkayastha*  
(J. Purkayastha)  
Advocate

2. Direct the respondents to open the Sealed Cover and on the basis of the recommendation of the Departmental Promotion Committee of April/May 1993 give notional promotion to the applicant to the post of Assistant Commissioner of Income-tax retrospectively with effect from 24.6.1993 that is the date on which his immediate junior Shri M.N. Das was given such promotion.

2. The applicant is a retired Income Tax Officer who attained his superannuation on 1.4.1997. While he was serving as an Income Tax Officer, Ward Silchar under the charge of the Commissioner of Income Tax, N.E. Region, Shillong, the applicant was served with a Memorandum of Charges dated 22.7.1993 under Rule 14 of the CCS (CCA) Rules, 1965. The applicant submitted his written statement of defence denying the charges. An Inquiry Officer was appointed to conduct the enquiry. The Inquiry Officer exonerated the applicant from the charges as will appear from the following findings of the Inquiry Officer:

"This case arose from a fraud for refund of alleged Tax Deducted at Source (TDS), articulated by an employee of the State Government of Manipur. The Income Tax returns submitted by the alleged culprit at the Income Tax Office, Ward, Silchar were accepted and refunds were sanctioned on the basis of the TDS Certificates and Scheduled Tribe Certificates enclosed with the refunds. The allegation against the Income Tax Officer is that he issued the refund orders without verifying the genuineness of the TDS Certificates and Scheduled Tribe Certificates.

The refund orders were issued under Section 133(i) of I.T. Act, 1961 applicable for Summary Assessment Scheme. This was not disputed by the department.

The thrust of various circulars/notices/clarifications issued till then by the department with regard to the above mentioned Section for Summary Assessment Scheme was speedy disposal of such.....

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*J. Pankajgupta*  
18/6  
(J. Pankajgupta)  
Advocate

such cases. The Assessing Officers were given the impression that only arithmetical errors were to be rectified. No other check was warranted. Even where apparent losses to the Government were noticed subsequent to assessment, no remedial measures were required to be taken. In one instance, Rs.2.34 lacs was condoned by the department and this was cited as clarification/guidance. The alleged irregularity on the part of the Income Tax Officer is to be considered in this background. There was no apparent aberration in the TDS certificates. Nor the Assessing Officer had doubt about the community of the persons who filed the returns and appeared personally before him. Hence, he was inclined to accept the unattested copies of Tribal Certificates. That the returns were for pure refund and that the returns were filed for the first time were the only factors which should have prompted the Income Tax Officer to read between the lines. As a matter of abundant caution, Shri Paul should have inquired about the contracted work, payment of tax at source and the receipt of certificate for the same. The ITO had this option before him. He failed to exercise this option. But, such a failure cannot be said to be in contravention of any rule/direction/clarification in force at that time. The Assistant Commissioner of Income Tax with whom the CO discussed the matter had also not suggested for further inquiry."

The Inquiry Officer, therefore, held that charge of gross irregularity and negligence in the discharge of his duties was not substantiated. The Disciplinary Authority, on receipt of the report of the Inquiry Officer issued a notice on the applicant on 16.12.1996 to show cause as to why a minor penalty was not to be imposed on him on the basis of the report of the Inquiry Officer. The applicant submitted his representation on 2.1.1997. The Disciplinary Authority by order dated 7.3.1997 imposed the minor penalty of censure. The applicant submitted an appeal before the Appellate Authority as far back as on 31.3.1997 which is yet to be disposed of. The applicant preferred two O.A.s before this Bench, namely O.A.No.168 of 1998 and O.A.No.169 of 1998. In O.A.No.169/1998, the applicant assailed the penalty imposed on him and the applicant.....

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J. Purkayastha  
(J. Purkayastha)  
Advocate

: 4 :

applicant specifically took the plea before this Tribunal also that the respondent authority acted illegally in imposing the penalty on the face of the report of the Inquiry Officer without disagreeing with the same. The Bench, however by its order dated 26.8.1998 directed the authority to dispose of the appeal of the applicant within two months from the date of receipt of the order of the Tribunal. Mr P.K. Tiwari, learned counsel for the applicant, submitted that O.A.No.168 of 1998 was preferred for consideration of the case of the applicant for promotion. The Tribunal, however, declined to interfere at that stage in view of the direction issued to the respondents in O.A.No.169/1998. Though the order in O.A.NO.169/1998 was passed by the Tribunal as far back as 26.8.1998 for disposal of the appeal within the time specified, it remained unattended and the applicant again filed a Review Application before this Bench for appropriate direction. The Review Application was numbered and registered as R.A.No.5 of 2001. By order dated 11.10.2001, the Bench directed the respondents to dispose of the representation of the applicant within three weeks from the date of receipt of the order. Since the authority failed to dispose of the same the present O.A. has been filed assailing the action of the respondents including the imposition of penalty.

31. The respondents filed their written statement. From the written statement it appears that the appeal memo is yet to be disposed of which is pending since 1997. We gave the authority sufficient time for disposal of the appeal and it ought it fit that the matter could be taken.....

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*Jyothi Prakash*  
(J. Prakash)  
Advocate

: 5 :

taken care of departmentally. Since this was not done, the matter was taken up for consideration on merit. Admittedly, the Inquiry Officer found the applicant not guilty of the charges. The Disciplinary Authority did not disagree with the findings of the Inquiry Officer, but imposed a minor penalty on the ground that the applicant ought to have been more carefully. Nonetheless, it appears that the Disciplinary Authority did not disagree with any of the findings of the Inquiry Officer to the effect that the applicant did not commit any irregularity in the discharge of his official duties. Obviously, the charges were not proved and the Inquiry Officer dealt with the same and the Disciplinary Authority did not demur from the same. Interestingly, the Disciplinary Authority instead of exercising its own discretion, acted with the instructions of the Board which appears from the very order passed by the Disciplinary Authority. As a Disciplinary Authority it was incumbent on the said authority to consider the findings given by the Inquiry Officer freely without any constraints. Instead, the Disciplinary Authority abdicated its power and jurisdiction and thereby surrendered its authority to the dictates of the superior authority as reflected in its order of imposing the penalty. The full text of the said observations is reproduced below:

"The Board carefully considered the inquiry report and observed that since the refunds were claimed under section 10(26) of the Income-tax Act, 1961, the Income-tax Officer could have been more careful in checking the accuracy of Tribe Certificate issued by the Magistrate, or possibly, authenticated copy of the certificate could have been insisted upon. To that extent the CO is not free from blemishes. Taking into account the totality of facts on the part of the CO on the basis of the IO's report, the Board proposed to impose a minor penalty on the CO under Rule 11 of the CCS (CCA) Rules, 1965.

.....  
.....

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J. Purkayastha  
(J. Purkayastha)  
Advocate

"10. The Board after considering the submissions of the CO, has decided that a penalty of 'Censure' may be immediately levied on Shri D.J. Paul, the CO."

Obviously, the Disciplinary Authority abdicated his jurisdiction and left the matter to the Board which is the authority higher than the Disciplinary Authority. It is the Disciplinary Authority who is in charge of the duty to exercise discretion fairly without being fettered by the dictum of the higher authority. The Disciplinary Authority sadly failed to discharge its duty as enshrined upon him by law. The findings of the Disciplinary Authority on that ground alone is not sustainable in law.

4. There is another feature in this matter. Admittedly, on the own showing of the respondents the DPC meeting was held on 16, 17 and 21 June 1993 to consider for promotion to the grade of ACIT for the year 1992-93. On the own showing of the respondents, the recommendations in respect of the applicant was kept in sealed cover due to the disciplinary proceeding pending against him. The Memorandum of charges was issued to the applicant only on 22.7.1993, whereas the DPC meeting was held on 16, 17 and 21 June 1993. As per the O.M. dated 14.9.1992 of the Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) sealed cover procedure under para 2 of the said O.M. can be taken aid of only on the following three cases:

- i) Government servants under suspension;
- ii) Government servants in respect of whom a chargesheet has been issued and the disciplinary proceeding.....

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*Jhenkayastha*  
(J. Purkayastha)  
Advocate

proceedings are pending; and

iii) Government servants in respect of whom, prosecution for a criminal charge is pending.

None of these conditions was operative against the applicant when the DPC meeting was held. The applicant was neither under suspension nor any chargesheet was issued against him and no disciplinary proceeding was pending. There was no criminal charge pending against the applicant. In that view of the matter the respondent authority was not justified in withholding his promotion and keeping it in sealed cover.

5. In view of our findings above, the impugned order F.No.TDS/4/Vig/Com/CT/90-91/Pt-III/DJP/2231 dated 7.3.1997 passed by the Commissioner of Income Tax, N.E. Region, Shillong is set aside and quashed and the respondents are directed to give effect to the recommendations of the DPC held on 16, 17 and 21 June 1993 with all consequential benefits as per law.

The application is accordingly allowed with cost of Rs.2000/- (Rupees two thousand only).

Sd/ VICE CHAIRMAN  
Sd/ MEMBER (Adm)

Identified to be true Copy  
Section Officer (I)  
C.A.T. GUWALIITI BANCIR  
Guwahati, 28/10/05.

Certified to be true copy

Chankayya The  
(S. Parkayastha) 15th  
Advocate

To

The Commissioner of Income - Tax,  
Shillong - 793 001.

Sub:- CAT'S order dt. 13 - 06 - 2003  
in O.A. No. 395 of 2002 -  
Giving effect - regarding.

Sir,

I beg to submit herewith a Xerox Copy of the above-mentioned order for favour of your kind perusal.

I would request you kindly to take up the matter with the appropriate authority for doing the needful so far DPC matter is concerned without least possible delay so as to enable me to get the benefit as prayed for before the CAT, Guwahati Bench.

As regards cost of Rs. 2000/-, I would request you kindly to accord sanction as early as possible.

Enclo:- As above

Dated the 14<sup>th</sup> July, 2003.

Yours faithfully,

(D.J. Paul)  
Income Tax Officer (Retd.)  
Sunil Sarkar Lane,  
P.O. Silchar - 788 004.

Copy submitted to the Chief Commissioner of Income - Tax, Shillong for favour of kind action.

(D.J. Paul)  
Income - Tax Officer (Retd.)  
Sunil Sarkar Lane,  
P.O. Silchar - 788 004.

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*J. Parkayastha*  
(J. Parkayastha)  
Autograph

~~CONFIDENTIAL~~

18

ANNEXURE- CP/3, 2

21.7.03  
F.NO.TDS/4/VIC/CON/CT/90-91/PT-III/DJP/  
OFFICE OF THE COMMISSIONER OF INCOME TAX  
POST BOX NO - 26 : SHILLONG - 793001

Dated, Shillong, the 17<sup>th</sup> July 2003.

To  
The Chief Commissioner of Income-tax  
Guwahati

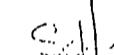
Attn: Shri T.H. Chakraborty, A.C.T.(vig.), Guwahati  
Sir,

Sub: CAT'S order dt. 13-06-2003 in O.A. No.396 of 2002  
Giving effect- regarding.

Kindly refer to the subject cited above.

I am directed to enclosed a copy of letter dated 14<sup>th</sup> July, 2003 along with  
Hon'ble CAT order dated 13<sup>th</sup> June, 2003 received from Mr. D.J.Paul, ITO (Retd) for  
doing the needful at your end.

Yours faithfully



(R.L.DIKHAR)

Asstt.Commissioner of Income-tax, Hqrs  
for Commissioner of Income-tax  
Shillong

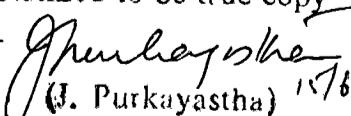
Memo No.TDS/4/VIC/CON/CT/90-91/PT-III/DJP/ 47 Dated 17-07-2003

✓ Copy forwarded to Shri D.J.Paul, ITO, (Retd) with reference to his letter  
dated 14<sup>th</sup> July, 2003 for information.

  
(R.L. DIKHAR)

Asstt.Commissioner of Income-tax, Hqrs  
for Commissioner of Income-tax  
Shillong

Certified to be true copy

  
(J. Purkayastha) 17/6  
Advocate

By Speed Post

Folio No. 8-0/95-96/A/Cs/Cheque/Drafts/1854

OFFICE OF THE COMMISSIONER OF INCOME TAX  
POST BOX NO. 20 66666 CHENNAI-600001

Dated 26/8/03

To

Sri D. T. Paul, Income Tax Officer, (Retd.),

Bunil Sarkar Lane, P.O. Sirkar

P.M. - 732 004.

Sir,

Sub:- Sending of Demand Draft/Cheque

No. "907544" Date 08/08/2003  
for Rs. 2000/-

Please find herewith a demand draft/Cheque  
bearing No. "907544" Date 08/08/2003

for Rs. 2000/- (Rupees Two Thousand

) only being payment of your legal fees

Please send a stamped receipt as a token of  
acknowledgement to this office by return of post.

Yours faithfully,

Enclos: As above

(S. T. Paul, Retd.)

26/8/03

Certified to be true copy

Spunayos the  
15/6  
U. Parkayos  
A. 2000