

01/00

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH
GUWAHATI-05

(DESTRUCTION OF RECORD RULES, 1990)

INDEX

✓ O.A/T.A No. 94/2004.....

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SECTION OFFICER (Judl.)

Sahil
09-11-07

FORM NO. 4
(C.P. FILE 42)
CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH.

ORDER SHEET

Org. App/ Misc. Petn/ Cont. Petn/ Rev. App. 94/2004

In O.A.

Name of the Applicant(S) R. K. Sarkar

Name of the Respondent(S) 6. O. I. 2 A.S.

Advocate for the Applicant Mr J. L. Sarkar, A. Chakraborty

Counsel for the Railway/ C.G.S.C. Ami K. Datta

G.D.

OFFICE NOTE	DATE	ORDER OF THE TRIBUNAL
-------------	------	-----------------------

This application is in part
is filed/C.P. I. No. 10/2004
deposited v.v.g. P. 2004
No. N.G. 387881
Dated.... 3/2/04.....

22.4.2004

List on 26.4.2004 for admission.

Dy. Registry

mb

26.4.2004

Heard Mr. J. L. Sarkar, learned coun-
sel for the applicant and ~~xxxx~~ also Mr.
, B.C. Pathak, learned Addl.C.G.S.C. for
the respondents.

In view of the order dated

23.4.2004 passed by the Dy. Commissioner
Central Excise, Guwahati, issued in
compliance to Estt. Order dated 22.4.04
of the Additional Commissioner (P&V),
Commissioner of Central Excise, Shi-
llong, keeping the transfer order of
the applicant dated 13.4.2004 in abey-
ance and retaining him in his original
place of posting, the O.A. stands dis-
posed of as withdrawn. No costs.

28.4.04
Copy of the order
has been sent to the
office for issuing
the same to the L/Adv.
for the parties.

H.K.

Received
Guwahati
29/04/04

K. B. Bhattacharjee
Member (A)

2
Hier
Befände
28/4/04

In The Central Administrative Tribunal

Guwahati Bench :: Guwahati.

Central Administrative Tribunal
Guwahati Bench :: Guwahati.

21 APR 2004

Guwahati Bench

O.A. No. 94 /2004

Sri R. K. Sarkar

----- VS -----

Union of India & Ors

File No: K. Datta
21-04-04
Filed by: K. Datta
Advocate

LIST OF DATES AND SYNOPSIS OF THE APPLICATION

13.1.2004 The Applicant was transferred by Order No. 11/2004. He carried out the order and joined the post w.e.f. 3.2.2004.

17.2.2004 Notification issued by the Central Board of Excise and empowered some officers to exercise powers of recovery under section 11 of the Central Excise Act. The Applicant is ~~not~~ an empowered officer in view of the said Notification.

18.3.2004 Applicant prayed for further instruction in view of the above Notification in matter of recovery in reply to the letters directing him to recover dues from defaulter under Section 11 even though the applicant is not an empowered officer.

05.4.2004 Letter dated 5.4.2004 of Additional Commissioner (Tech), Central Excise, Shillong calling for explanation of the concerned officers in the above matter of recovery, and also indicating the fact of forming adverse opinion and contemplated action.

13.04.2004 The impugned transfer order has been issued transferring the applicant from the present post to Dibrugarh. This order was not issued by the respondent No.2 who is the competent authority. This order is the outcome of the letter dated 5.4.2004(Annexure-VIII) and hence the transfer of the applicant is penal in nature.

In The Central Administrative Tribunal
Guwahati Bench at Guwahati.

O.A. No. 94/2004

Shri R. K. Sarkar
versus

Applicant

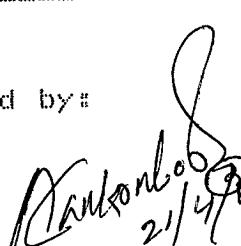
Union of India & Ors

Respondents

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Filed by:


(Anupam Chakraborty)

ADVOCATE

Filed by the applicant
Rathindra Kumar Sonowal
Chakraborty & Chakraborty
21/4/04

In The Central Administrative Tribunal

Guwahati Bench at Guwahati.

O.A. No. /2004

BETWEEN

Sri Rathindra Kr. Sarkar,
working as Superintendent of
Central Excise, Guwahati Range-I,
residing at B-14/3, Brahmaputra
Apartment, Patharkuchi,
Guwahati-781 171.

.....Applicant

...Vs...
.....

1. Union of India represented by
the Secretary, Ministry of Finance,
Department of Revenue, Tax Research
Unit, New Delhi.

2. The Chief Commissioner, Customs
& Central Excise, Shillong Zone,
'CRESCENS' Building, Shillong-1.

3. The Commissioner,
Central Excise, Morello Compound,
M. G. Road, Shillong-1.

4. Additional Commissioner (F & V)
Central Excise, Morello Compound,
M. G. Road, Shillong-1.

5. The Deputy Commissioner,
Office of the Assistant
Commissioner of Central Excise,
G.S. Road, Bhangagarh, Guwahati-5.

.....Respondents

*Filed by the applicant
Rathindra Kumar Sarker
Chirong D. Chodabandhu, Dibrugarh
21/3/04*

Details of the Application :

1. Particulars of the order against which the application is made :

The application is made challenging the legality of the impugned Establishment Order No.60/2004 dated 13.04.2004 transferring the applicant under the guise of administrative ground by abusing power and also exercising such power colourably to malign the applicant and to humiliate him, and for alteration/modification of the said impugned order dated 13.04.2004 deleting the name of the applicant from the said impugned order.

Rathindra Kumar Sankar

2. Jurisdiction:

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

3. Limitation:

The applicant declares that the application is within the period of limitation under section 21 of the Administrative Tribunal Act, 1985.

4. Facts of the case:

4.1 That the Applicant is citizens of India and as such is entitled to the rights and Privileges guaranteed by the Constitution of India.

4.2 That the Applicant initially joined service as Inspector of Central Excise w.e.f. 6.7.1982 in the respondents department. He was promoted as Superintendent,

Central Excise (Group-B Officer) w.e.f. 8.12.1995. On 10.12.1998 he was posted and joined on deputation in the Central Bureau of Narcotics. After completion of his deputation period he joined at Shillong on 12.03.2001. He was, thereafter, transferred to Office of the Commissioner(Appeal), Central Excise, Guwahati and he joined the post w.e.f. 16.03.2001. The applicant was further transferred as Superintendent, Central Excise, Guwahati Range-I, Guwahati Central Excise Division by the Establishment Order No.11/2004 dated 13.01.2004 which he carried out and joined the post w.e.f. 3.2.2004.

Copy of the Order dated 13.1.2004
is enclosed as Annexure-I.

4.3 That the applicant begs to state that he received office letter No. V(15)57/SPL/ACG/03/2877 of the respondent No.5 dated 4.3.2004 whereby he was requested to realise some arrear amounts from M/S Dharampal Satyapal Ltd., Guwahati (for short DSL) in the manner prescribed in Section 11 of the Central Excise Act,1944 along with interest at the applicable rate. He was, by the said letter, also asked to credit into the Govt. exchequer the amount when recovered. The applicant by letter dated No. V(30)16/GHY-1/2003/283 dated 5.3.2004 asked the said defaulter assessee company i.e. DSL to pay the arrear with interest within three days.

Copy of the Letter dated 4.3.2004
is enclosed as Annexure-II.

Copy of the letter dated 5.3.2004
is enclosed as Annexure-III.

Ranjindra Kumar Sankar

4.4 That the applicant begs to reproduce Section 11 of the Central Excise Act, 1944 hereinbelow for ready reference of the Hon'ble Tribunal which is very much relevant to judge the factual matrix:

11. Recovery of sums due to Government. In respect of duty and any other sums of any kind payable to the Central Government under any of the provisions of this Act or of the rules made thereunder [including the amount required to be paid to the credit of the Central Government under section 11D], the officer empowered by the [Central board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 954 of 1963) to levy such duty or require the payment of such sums may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in his hands or under his disposal or control, or may recover the amount by attachment and sale of excisable goods belonging to such person; and if the amount payable is not so recovered, he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the Collector of the district in which such person resides or conducts his business and the said collector, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue."

It is submitted that the said Section 11

Rathindra Kumar Sarker

Rathindra Kumar Sarker

specifically mentions that the Officers who are empowered by the Central Board of Excise can exercise the power under the said section. The applicant begs to state that he came to know that the Central Board did not empower any officer of Central Excise to exercise the power under section 11 but only by Notification No.4/2004-C.E.(N.T.), dated 17.2.2004 empowered every Central Excise Officer, not below the rank of an Assistant Commissioner of Central excise, to exercise the powers conferred by the said Section 11. It is stated that the applicant is not an officer empowered by the said notification to exercise the power of recovery.

The applicant further begs to state that he could collect only the extract of the said notification dated 17.2.2004 and the Hon'ble Tribunal may be pleased to call upon the respondents to produce the complete copy of the said notification before this Hon'ble Tribunal.

Copy of the extract of the said Notification dated 17.2.2004 is enclosed as Annexure-IV.

4.5 That the respondent No.5 by office letter No.V915)57/SPL/ACG/03/3805 dated 18.3.2004 directed the applicant to intimate if the direction contained in the office order dated 4.3.2004 (Annexure-II) has been complied with. The applicant in reply to the aforesaid office letter dated 18.3.2004 prayed to the respondent No.5 by letter No.V(30)16/GHY-i.2003/409 dated 18.03.2004 to issue instruction in view of the said Notification dated 17.2.2004 which clearly indicates that the applicant is not the

competent authority to exercise the power of recovery under Section 11 of the Central Excise Act, 1944.

Copy of the Office Letter dated 18.3.2004 and its reply of the applicant by his letter dated 18.3.2004 are enclosed as Annexure-V (Series).

4.6 That, thereafter, the respondent No.5 by office order No.V(15)57/SPL/ACG/03/4414 dated 5.4.2004 purported to give authorisation to the applicant to detain all excisable goods belonging to the said assessee company. The above authorisation was said to be made by the respondent No.5 in exercise of the power conferred under the said Section 11 oblivious of the fact that said section 11 does not permit the same. The applicant begs to submit that the said Section 11 does not give any power to the empowered officers to authorise any officer below the rank of an Assistant Commissioner of Central Excise and hence authorisation purported to be made by the said office order dated 5.4.2004 did not bring the applicant within the powers of section 11. It is stated that the respondent No.5 himself kept this order dated 5.4.2004 in abeyance by his Letter No.V(15)57/SPL/ACG/03/0538 dated 7.4.2004.

Copy of the Office Order dated 5.4.2004 is enclosed as Annexure-VI.

Copy of the Letter dated 7.4.2004 is enclosed as Annexure-VII.

Rathindra Kumar Sarker

Rathindra Kumar Sarker

4.7 That on the very next day i.e. on 6.4.2004 the respondent No. 5 forwarded Office Letter No. IV-16/26/TECH/03/9836 of the Additional Commissioner (Tech), Central Excise, Shillong dated 5.4.2004 by forwarding Memo No. V(15)57/SPL/ACB/03/4431 to the applicant for submitting his explanation on the matters contained in the said letter dated 5.4.2004. The said letter inter-alia contains as under:

"Direction contained in the above mentioned letters to recover the huge arrears from the DSL Group has not been enforced till date. Commissioner has noted adversely and directed to call for explanation of the Officers concerned immediately.

Fixing of responsibility is contemplated.

You are therefore directed to explain the action taken by the Divisional officer and the Field officers towards recovery of such huge arrears in the light of the above directions within 7 days for Commissioner's perusal."

This decision is in direct violation of the decision of the Central Board of Excise to keep the recovery pending by Order No. SF. No. 356/43/2003-TRU dated 8.8.2003.

Copy of the Office order dated 5.4.2004 is enclosed as Annexure-VIII.

4.8 The applicant begs to narrate the backdrop of the issue which lead to issuance of the said order dated

5.4.2004 as under :-

That the Government of India issued Notification No.32/99-CE dated 8.7.1999 so as to extend benefit of exemption by way of refund for Cigarettes and Gutkha (pan masala containing tobacco) w.e.f. 8.7.1999 to the units in the North East region. The assessee M/s Dharampal Satyapal Ltd established its unit of pan masala, zarda and gutkha factory at Guwahati and Agartala (both in the North East Region). The said assessee company enjoyed the benefit of said exemption till 28.2.2001 and got refund of about Rs.2.16 crore. Later, by Notification No. 6/2001 CE dated 1.3.2001 the benefit of the aforesaid notification No.32/99-CE in respect of tobacco product was withdrawn. The said Notification was challenged by the assessee company before the Hon'ble Gauhati High Court and the Hon'ble High Court in the Writ Appeal No.219-222/2001 quashed the aforesaid Notification No.6/2001 CE by Judgement dated 3.12.2002. Thereafter Section 154 of the Finance Act 2003, on 13.5.2003 retrospectively amended the North East Central Excise exemptions Notification No.32/99-CE withdrawing the benefit of exemption of the said notification w.e.f. 8.7.1999 for tobacco product. The said assessee company was then issued an order of Recovery by Office C.No.V(15)57/SPL/ACG/03/7084 of the respondent No.4 dated 6.6.2003 against which the said assessee company filed appeal before the Commissioner (Appeals) Guwahati along with stay petition, but no stay was granted to them. Meanwhile the respondent Department filed a Special Leave Petition before the Hon'ble Supreme Court assailing the Judgement of the Hon'ble Gauhati High Court in Writ appeal No.219-222

Rathindra Kumar Sonowal

dated 3.12.2002. The Hon'ble Supreme Court stayed the operation of the Judgement of the Hon'ble High Court by an Order dated 12.01.2004. It is pertinent to mention here that the Central Board of Excise by Order No.F.No.356/43/2003-TRU dated 8.8.2003 directed the respondents to keep the recover pending till further orders.

Copy of the Order of the Central Board dated 8.8.2003 is enclosed as Annexure-IX.

4.9 That the applicant begs to state that in view of the Central Board's Order dated 8.8.2003 as explained above, and in view of the Notification dated 17.2.2004 under which the applicant is not even competent officer to make recovery the respondents ought not to have issued the aforesaid Letter dated 5.4.2004 (Annexure-VIII) indicating actions against the Field officers like the applicant.

4.10 That the applicant begs to state that he has submitted his explanation by letter No.V(30)16/GHY-I/2003/466 dated 12.04.2004 in reference to the order dated 5/4/2004 (Annexure-VIII) narrating the steps taken by him in the aforesaid matter of recovery. He has not received any reply of his said letter as yet.

Copy of the letter dated 12.04.2004 is enclosed as Annexure-X.

4.11 That the applicant begs to state that there was holiday on 13.04.2004 on the occasion of Bihu Festival and

Rathindra Laxminarayana Sankar

Ranbir Singh

he prayed for casual leave w.e.f. 14.04.2004 to 19.4.2004 on the ground of sickness by application dated 12.04.2004 which has been duly sanctioned. He is at present on leave on medical ground which was recommended by the Medical Officer, C.G.H.S Dispensary, Guwahati and advised rest.

Copy of the leave application along with the medical certificate are enclosed as Annexure-XI.

4.12 That the applicant has come to know that the respondent No.3 has been looking for actions against the officers in terms of letter dated 5.4.2004 (Annexure-VIII). The applicant could learn from his colleagues in the office that action against some Officers and Inspectors allegedly concerned with the recovery as explained above has been taken by way of transfer from the present place of posting. He could collect a copy of the Establishment Order No.60/2004 dated 13.04.2004 by which he has been transferred from Guwahati Range-I, Guwahati Division to Dibrugarh Central Excise Commissionerate. It is stated that this order has not been issued by the respondent No.2 who is the Competent Authority in the matters of transfer & posting of the officers like applicant.

Copy of the Order dated 13.04.2004 is enclosed as Annexure-XII.

4.13 That the applicant begs to submit that the above transfer order is the result of the order dated 5.4.2004 (Annexure-VII) though it has been said to be issued on administrative ground. It is submitted that no administrative exigencies lies behind the said transfer

Ranbir Kumar Soni

order nor it has been made in public interest. The said transfer order has been issued for collateral purposes and with oblique motives and hence the impugned transfer order is vitiated by abuse of powers. The said transfer order is a manoeuvre to cover up the responsibilities of the Officers in the matter of aforesaid recovery who are empowered under section 11 of the Central Excise Act in view of the Notification dated 17.2.2004 (Annexure-IV). It is further submitted that the aforesaid transfer is not in administrative exigencies neither in public interest but is a case of victimisation of the applicant and only to malign and to humiliate him. The respondents have adopted a short cut method to cover up the responsibilities of the empowered officers in the entire recovery matter and imposed the punishment upon the applicant by way of transferring him. The office order dated 5.4.2004(Annexure-VIII) is a clear cut evidence of the above fact. The malice in fact as well as in law is patent in the above facts and circumstances. The transfer of the applicant, under the above circumstances, is nothing but mala fide exercise of the power to demoralise the applicant who has been efficiently discharging his duties without any blemish. The said order of transfer is extraneous to office exigency and is penal in nature.

4.14 That the respondent department has adopted policy for transfer of Superintendent/Inspectors under which last transfers have been acted upon in December,2003. It is stated that the department take resort to transfers which are called transfers on administrative ground which includes

Rathindra Kumar Sonowal

transfers of penal nature. The administrative grounds are nowhere explained giving arbitrary power of whimsical transfer. In the present case even though transfers were formally decided on in December, 2003, the present transfer order dated 13.04.2004 has been issued purportedly on administrative ground which is vague and in the present case is penal in nature. No public interest is involved in the transfer. The Hon'ble Tribunal may be pleased to call for the records relating to the transfers and aforesaid recovery.

4.15 That the applicant begs to state that he is only member to look after his family. His wife has undergone a major surgical operation in the month of December, 2003 and she requires constant medical attention. He has two daughter, the elder daughter appeared in School Secondary Education (CBSE Course) and his younger daughter is studying in Class-I at Guwahati and it is her mid session. The applicant has dependent father and mother who are 80 years and 67 years old respectively. They are also suffering from old age diseases. The transfer of the applicant in such a manner and specially under such circumstances shall cause irreparable loss and injury to him and his family members.

5. Ground for reliefs with legal provisions.

5.1 For that the impugned transfer order is the consequence of the Letter dated 5.4.2004(Annexure-VIII) which is the result of arbitrariness, whims and capricious and offends Article 14 of the Constitution of India.

5.2 For that the respondents have acted with a closed mind and formed adverse opinion and contemplated action against the field officers like applicant which resulted in transferring the applicant.

5.3 For that the non-application of mind in passing the impugned transfer order is patent.

5.4 For that the impugned transfer order is extraneous to office exigencies and is penal in nature.

5.5 For that the impugned transfer order has been issued for collateral purposes and with oblique motives and hence the impugned transfer order is vitiated by abuse of power.

5.6 For that the impugned transfer order is a maneuver to cover up the responsibilities of the empowered officers in the matter of recovery as explained above and is a case of victimisation of the applicant.

5.7 For the the impugned transfer order is vitiated by mala fide exercise of power of the respondents. Malice in law as well as in fact is explicit.

5.8 For that the impugned transfer order has not been issued by the respondent No.2 who is the Competent Authority in the matters of transfer & posting of the officers like applicant.

5.9 For that in view of the matter the applicant is entitled to the reliefs sought for.

Rathindra Kumar Sankar

Rathindra Kumar Sarker

6. **Details of the remedies exhausted**

The applicant declares that there is no other efficacious remedies under any Rule and this Hon'ble Tribunal is the only forum to adjudicate the subject matter.

7. **Matters not previously file or pending with any other court**

The applicant declares that he has not filed any case on the subject matter before any court, forum or any other institution.

8. **Reliefs sought for**

Under the above facts and circumstances the applicant prays for the following reliefs :

8.1 The impugned transfer order No.60/2004 dated 13.4.2004 be modified/ altered by deleting the name of the applicant therefrom.

8.2 The applicant be allowed to continue in the present post.

8.3 Action shall not be taken in terms of letter dated 5.4.2004 (Annexure-VIII) against alleged concerned officer (Applicant is one).

8.4 Any other relief or reliefs as the Hon'ble Tribunal deem fit and proper.

The above reliefs are prayed for on the ground stated in para 5 above.

9. **Interim Relief**

During the pendency of this application the applicant prays for the following interim reliefs:

9.1 The transfer of the applicant be stayed and he may be allowed to continue in the present post.

9.2 Any other relief or reliefs as the Hon'ble Tribunal deem fit and proper.

The above reliefs are prayed for on the ground stated in para 5 above.

10. This application is filed through the Advocate.

11. **Particulars of Postal Orders:**

i) IPO No : 116-387881
ii) Date of Issue : 3-2-04
iii) Issued from : APD,
iv) Payable at : Gwahat.

42. List of Enclosures

As per Index.

Verification

2

Verification

I, Rathindra Kr. Sarker, son of Sri Rabindra Nath Sarker, aged about 46 years, a resident of Patharkuchi, Guwahati-171, Dist-Kamrup, do hereby verify that the statements made in the paragraphs 1,4,6 to 12 are true to my knowledge and statements in para 2,3 and 5 are true to my legal advice and that I have not suppressed any material fact.

And I, sign this verification on this 20th day of April, 2004.

Rathindra Kumar Sarker

SIGNATURE

2004 14:38 FEDERAL EXCISE & TELLING 036486615 0361+2452

GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
MORELLO COMPOUND, SHILLONG - 793 001

ESTABLISHMENT ORDER NO. 11/2004
DATED SHILLONG THE 13th JANUARY 2004

Subject : Establishment transfer, posting and adjustment of officers in the grade of Superintendent - Order regarding.

The following transfers, postings and adjustment in the grade of Superintendent of Shillong Commissionerate are hereby ordered with immediate effect and until further orders.

S. NO.	NAME OF THE OFFICER	FROM	TO
1.	Shri M.K. Brahma	Guwahati Range, Guwahati Central Excise Division	Audit Unit, Central Excise, Guwahati
2.	Shri A. Chakraborty	Guwahati VII Range, Guwahati Central Excise Division	Central (Appeals) Central Excise
3.	Shri N.M. Balbanya	Hqrs. A/E, Guwahati Central Excise Division	Guwahati Range, Central Excise, Guwahati
4.	Shri B.C. Nath	Divisional Office, Dhubri Central Excise Division	Hqrs. Audit Unit, Central Excise, Guwahati
5.	Shri S.K. Kundu	Goalpara Range, Dhubri Central Excise Division	Hqrs. Audit Unit, Central Excise, Guwahati
6.	Shri R.K. Debendra Singh	Imphal Customs Division	Guwahati IV Range, Guwahati Central Excise Division
7.	Shri P.K. Das	Guwahati Customs Division	Hqrs. Law Unit, Central Excise, Guwahati
8.	Shri B.C. Patir	Hqrs. Audit Unit, Central Excise, Guwahati	Tech IV Section, Guwahati Central Excise Division
9.	Shri A. Chatterjee	A/E Unit, Guwahati Central Excise Division	Nagaon Divisional Office, Nagaon Central Excise Division
10.	Shri N. Phukan	Commr. (Appeals), Central Excise, Guwahati	Tech II Section, Guwahati Divisional Office, Guwahati Central Excise Division
11.	Shri P. Banerjee	Shillong Divisional Central Excise, Shillong	Commr. (Appeals), Central Excise, Guwahati
12.	Shri R.K. Sarkar	Commr. (Appeals), Central Excise, Guwahati	Guwahati Range, Guwahati Central Excise Division
13.	Shri Lakshminanda	Jagrota Range, Guwahati Central Excise Division	Agartala Range, Silchar Central Excise Division
14.	Shri J.O.K. March	Tura C.I.T. Branch Customs Division	Goalpara Range, Dhubri Central Excise Division
15.	Shri L. Krole	Dimapur Customs Division	Chitwan Range, Jhansi Central Excise Division
16.	Shri Nazruddin	Mankachar L.C.S. Dhubri Customs Division	Divisional Office, Dhubri Central Excise Division
17.	Shri J.K. Balkha	Shillong Hqrs. Office, Central Excise, Shillong	Guwahati Range VII, Guwahati Central Excise Division
18.	Shri P.P. Kujur	Guwahati Customs Division	Hqrs. Audit Unit, Central Excise, Shillong
19.	Shri H. Synom	Shillong Customs Division	Hqrs. Audit Unit, Central Excise, Shillong
20.	Shri J.C. Das(I)	Karimganj Customs Division	Dharmapagar Range, Silchar Central Excise Division
21.	Shri S.K. Roy	Dharmapagar Range, Silchar Central Excise Division	Agartala Range, Silchar Central Excise Division
22.	Shri J. - Bhowmick	Agartala Range, Silchar Central Excise Division	CIU-VIG Br. Hqrs. Office, Central Excise, Shillong
23.	Shri J. Dey	CIU-VIG Br. Hqrs. Office, Central Excise, Shillong	Karimganj Range, Silchar Central Excise Division
24.	Shri B. Bhattacharjee	Agartala Range, Nagaon	A/E Unit, Silchar Central Excise Division
25.	Shri S. Dhar	A/E Unit, Silchar Central Excise Division	Guwahati Range, Silchar Central Excise Division

1000
P. B. P. J.

2024-14/08/2003 14:56:14 REC'D. CENT. EXCISE, SHILLONG 0304200317

TO: 0351+2452816

PAGE: 2

27. Shri R. Bhattacharjee	Badarpur Range, Silchar Central Excise Division	Divisional Office, Silchar Central Division
28. Shri B. Bhaskar Bhattacharjee	Adjudication Branch Hqrs. Office Central Excise, Shillong	Badarpur Range, Silchar Central Division
29. Shri D. Mazumdar	Agartala Customs Division	PRO, Hqrs. Office, Central Excise
30. Shri T.M. Haldong	Hqrs. Audit Unit, Central Excise, Guwahati	Guwahati Range I, Guwahati Central Excise Division
31. Shri I. Hallim	Hqrs. Audit Unit, Central Excise, Guwahati	Guwahati V Range, Guwahati Central Excise Division
32. Shri K.C. Deka	Hqrs. Audit Unit, Central Excise Guwahati	Commr.(Appeals), Central Excise Guwahati
33. Shri A.K. Choudhury	Guwahati Range IV, Guwahati Central Excise Division	Tech I Sec, Guwahati Divisional Office Guwahati Central Excise Division
34. Shri Bikash Chakraborty	Hqrs. Audit Unit, Central Excise Guwahati	Divisional A/E, Guwahati Central Excise Division
35. Shri A.R. Chakraborty	Guwahati Range I, Guwahati Central Excise Division	Hqrs. Anti-Evasion, Guwahati Central Excise Division
36. Shri Kellash Gurman	Tech II Sec, Guwahati Divisional Office, Guwahati Central Excise Division	Guwahati Range III, Guwahati Central Excise Division

Dated :-

11-4-2004

Copy forwarded for information and necessary action to :-

1. The Chief Commissioner, Customs & Central Excise, Shillong Zone, 'CRESCENS' Building,

M.G. Road, Shillong -1

2. The Commissioner, Customs (Preventive), NER, Shillong

3. The Commissioner, Central Excise, Dibrugarh.

4. The Commissioner (Appeals), Central Excise, Guwahati.

5. The Additional Commissioner (P&V), Central Excise, Shillong/Dibrugarh.

6. The Additional Commissioner (Tech), Central Excise, Hqrs. Office Shillong/Dibrugarh.

7. The Additional Commissioner (P&I), Customs (Preventive), NER, Shillong.

8. The Additional Commissioner, Customs Division, Guwahati.

9. The Joint Commissioner (P&V) Central Excise, Dibrugarh.

10. The Joint Commissioner, Customs (Preventive), NER, Shillong.

11. The Deputy/Assistant Commissioner, Central Excise,

Shillong/Dibrugarh Commissionerate. Copy(s) meant for the concerned officer(s) is/are enclosed.

12. The CAO, Central Excise/Customs, Shillong/Dibrugarh Commissionerate.

13. The PAO, Customs & Central Excise, Shillong.

14. Accounts I & II/ Confidential Branch/CIU-Vigilance Branch, Central Excise Hqrs. Shillong.

15. Shri/Smti. _____, Superintendent, for compliance.

16. The General Secretary Group 'B' Superintendents' Association, Customs & Central Excise,

Shillong/Dibrugarh.

17. Guard File.

Division,

Rec'd by
D.P.D.

87
km

2 TOC
COMM
CENTRAL



GOVT. OF INDIA
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE
G.S. ROAD : BHANGAGARH : GUWAHATI-781005 (ASSAM)

Phone # 0361 - 529 435, 528 172, Fax- 0361 - 529 435, E- Mail - accegau@sancharnet.in

C.No.V(15)57/SPL/ACG/03/

To,

28/7

Dated :- 4.3.04

Shri R. K. Sarkar,
Superintendent of Central Excise,
Guwahati - I Range, Guwahati.

Whereas a sum of Rs. 27,62,44,664/- (Rs. Twenty Seven Crores Sixty Two Lakhs Forty Four Thousand Six Hundred & Sixty Four) only being the amount of Central Excise duty imposed on M/s Dharampal Satyapal Limited, Shed No. 6, 7 & 17, Industrial Estate, Bamunimaidan, Guwahati - 781 021 vide Order under C.No.V(15)57/SPL/ACG/03/7081 dated 06/06/2003 which was to be paid on or before 13/06/2003 has not been paid and has fallen into arrears, you are requested to realize the aforesaid amount from the defaulter in the manner prescribed in Section 11 of the Central Excise Act, 1944 along with interest at the applicable rate:

The amount when recovered should be credited into the Government exchequer under the appropriate head of account and the receipted copy of the TR-6 challan may be forwarded to the undersigned for record.

Serial 3149
(A. HUSSAIN)
DEPUTY COMMISSIONER

*Revised
Signature*

GOVT. OF INDIA
OFFICE OF THE SUPERINTENDENT OF CENTRAL EXCISE
GUWAHATI - I RANGE
5TH FLOOR SETHI TRUST BUILDING, G.S. ROAD, BHANGAGARH, GUWAHATI-781005
Phone # 0361 - 2524726, Fax- 0361 - 2452816

By Hand
C. No. V(30)16/GHY-1/2003/

29
Dated: 05.03.04

To,

M/s Dharampal Satyapal Ltd,
Shed No. 6, 7, 17.
Industrial Estate, Bamunimaidan.

Dear Sirs,

Sub : Payment of dues arising out of order dated 6th June, 2003 -- regarding

Please refer to the subject mentioned order issued under C. No. V(15)57/SPL/ ACG/03/7081 Dated 06/06/03.

In terms of the said order passed by the Deputy Commissioner, Central Excise, Guwahati, a sum of Rs. 27,62,44,664/- (Rupees Twenty Seven Crores Sixty Two Lakhs Forty Four Thousand Six Hundred and Sixty Four) only was to be paid on or before 13/06/03 which is yet to be paid. Various reminders from time to time had been served on the matter.

You are once again urged upon to pay the above mentioned amount along with Interest as applicable within 3(Three) days from the receipt of this correspondence.

Please note that failure to pay the said amount along with interest thereon within the stipulated period shall attract recovery proceedings in the manner prescribed in the Central Excise Act and Rules.

Sincerely yours

R.K.Sarkar
(R.K.SARKAR)
Superintendent

Received
05/03/04
(Dharampal Satyapal Ltd.)

Received
By Hand
A.P.

A. Hussain
(A. HUSSAIN)
Deputy Commissioner

Notifications

Central Excise

Recovery of sums due to Government — Assistant Commissioner and above empowered under Section 11 of Central Excise Act, 1944

[Add on page 4.27 of Central Excise Law Manual 2004]

In exercise of the powers conferred by section 11 of the Central Excise Act, 1944 (1 of 1944), the Central Board of Excise and Customs, referred to in that section, empowers every Central Excise Officer, not below the rank of an Assistant Commissioner of Central Excise, to require the payment of duty and any other sums of any kind payable to the Central Government under any of the provisions of the said Act or of the rules made there under (including the amount required to be paid to the credit of the Central Government under Section 11D of the said Act) within his jurisdiction and thereby to exercise all the powers of such officer specified under the said section 11.

[Notification No. 4/2004-C.E. (N.T.), dated 17-2-2004]

Dated
17-2-2004
By
B. D. B.



3

GOVT. OF INDIA

OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE
G.S. ROAD : BHANGAGARH : GUWAHATI-781005 (ASSAM)

Phone # 0361 - 529 435, 528 172, Fax- 0361 - 529 435, E-Mail - accegau@sancharnet.in

C.No.V(15)57/SPL/ACG/03/

Dated :- 18.3.04

To,

The Superintendent of Central Excise,
Guwahati - I Range,
Guwahati.

Subject :- Recovery Order of even no. 7081 dated 06/06/2003 arising out of
retrospective amendment of N/No. 32/99-CE dated 08/07/99 vide
Section 154 of Finance Act, 2003.

You are hereby directed to intimate if the directions contained in this Office
Order of even no. 2877 dated 04/03/2004 has been complied with. *2877 is with
reference to letter c/o A.C. No. IV(16) 13/Recd/03/7337-38 dt 16.3.04*

18.3.04
(A. HUSSAIN)
DEPUTY COMMISSIONER

Delivered by [Signature]

34



GOVT. OF INDIA
OFFICE OF THE SUPERINTENDENT OF CENTRAL EXCISE
GUWAHATI - I RANGE
5TH FLOOR SETHI TRUST BUILDING, G.S. ROAD, BHANGAGARH, GUWAHATI-781005
Phone # 0361 - 2524726, Fax- 0361 - 2452816 & 2450320

C.No. V(30)16/Ghy-i2003/ *4/02*

Dated: 18.03.04

To,

The Deputy Commissioner,
Central Excise, Guwahati.

Sir,

Sub: Recovery Order issued under C. No V(18)57/SPL/ACG/03/7081 dated 06/06/03 arising out of retrospective amendment of Notification No. 32/99 CE dated 8/7/99 vide section 154 of Finance Act, 2003

Please refer to your letter under C. No. V(15)57/SPL/ACG/03/3805 Dated 18/3/04 on the above subject.

After receipt of your letter under C. No V(15)57/SPL/ACG/03/2877 dt. 4.3.04, this office vide letter dated 5/3/04, asked M/s Dharampal Satyapal Ltd, Shed No. 6,7 & 17, Industrial Estate, Bamunimaidan, Guwahati to pay the amount of Rs 27,62,44,664/- as demanded vide Order dated 06/06/03 within 3(three) days. But the said assessee instead of paying the amount, intimated this office vide their letter dated 18/3/04 that they have already taken up the issue with the Deputy Commissioner, Central Excise, Guwahati, the Commissioner of Central Excise, Shillong and with Commissioner (Appeal), Central Excise, Guwahati (Copy Enclosed). Meanwhile as directed by you, this office vide letter dated 19th February, 04 and 9th March, 04 has forwarded the list of properties of M/s Dharampal Satyapal Ltd, Shed No. 6,7 & 17.

In view of the above and in view of Notification No.4/2004 CE(NT) dated 17/2/04, further instruction may kindly be issued to this office for recovery of the amount as demanded vide Order dated 06/06/03.

Enclosures- as above

Yours faithfully

R.K.Sarkar
18-3-04
(R.K.SARKAR)
Superintendent

OIC

*Review
Report*



GOVT. OF INDIA
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE
G.S. ROAD : BHANGAGARH : GUWAHATI-781005 (ASSAM)

Phone # 0361 - 529 435, 528 172, Fax- 0361 - 529 435, E-Mail - cexd0603@excise.nic.in

V(15)57/SPL/ACG/03/
U.U.W.

Dated:- 05.04.2004

To
Shri R.K.Sarkar,
Superintendent of Central Excise,
Guwahati-I Range.

Whereas a sum of Rs. 27,62,44,664/- (Rupees Twenty Seven Crores Sixty Two Lakhs Forty Four thousand Six hundred and Sixty Six) only being the Central Excise Duty payable by M/s Dharampal Satyapal Ltd, Shed No. 6,7 & 17, Industrial Estate, Bamunimaidan, Guwahati-781021 has not been paid till date inspite of several reminders and the same has fallen into arrears.

Now, therefore, in exercise of power conferred under Section 11 of Central Excise Act, 1944, I do hereby authorize you to detain all excisable goods belonging to the aforesaid assessee for attachment and sale by the undersigned to recover the Govt. dues mentioned above.

Revised
(A.Hussain)
Deputy Commissioner

*Revised
for A.C.*



GOVT. OF INDIA
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE
G.S. ROAD : BHANGAGARH : GUWAHATI-781005 (ASSAM)

Phone # 0361 - 529 435, 528 172, Fax- 0361 - 529 435, E-Mail - cexd0603@excise.nic.in

C No. V(15)57/SPL/ACG/03/

1536

Dated : 7/4/04

To

Shri R.K. Sarkar,
Superintendent of Central Excise,
Guwahati-I Range.

Sub: - Recovery of arrears from DSL Group - CR.

This office letter of even no. 4414 dated 05-04-04 authorizing you to detain excisable goods belonging to the above assessee for attachment may be kept in abeyance until receipt of further order from the undersigned in view of recent development/clarification in the matter.

(A. Hussain)
Deputy Commissioner

P. A. S.
P. A. S.

COMMISSIONER OF CENTRAL EXCISE
MORELLO COMPOUND,
M.G. ROAD,
Shillong



Tel. 0364-224751/2223030, Fax. 0364-2223428/2226215/2222330, E-Mail: cexshill@excise.nic.in

C. No. IV-16/26/TECH/03/
To.

Dated:- 5 APR 2004

The Deputy Commissioner (Tech),
Central Excise,
Guwahati

Subject:- Recovery of arrears from DSL Group -- regarding.

Reference: (i) Letter No. IV-16/13/TECH/2003/40351-52 dated 21.10.2003 issued by the Commissioner with the direction to recover the arrears on or before 07.11.03, otherwise to initiate coercive measures.
(ii) Letter even No. 42738-41 dated 6.11.03 disposing off representations submitted by DSL Group to the Hqrs.
(iii) Letter even No. 48 dated 1-01-2004 issued by the Commissioner, directing to enforce Section 11 of the Central Excise Act, 1944 and the Section 142 of the Customs Act, 1962 to recover the arrear.
(iv) Letter even No. 5398-400 dated 26.02.2004 issued by the Additional Commissioner (Tech) directing to enforce coercive measures to recover the arrears.
(v) Letter even No. 7337-38 dated 16.03.2004 of the Additional Commissioner (Tech) to enforce recovery immediately as per direction communicated in earlier letters.

Direction contained in the above mentioned letters to recover the huge arrears from the DSL Group has not been enforced till date. Commissioner has noted adversely and directed to call for explanation of the officers concerned immediately.

Fixing of responsibility is contemplated.

You are therefore, directed to explain the action taken by the Divisional officer and the Field officers towards recovery of such huge arrears in the light of the above directions within 7 days for Commissioner's perusal.

(T. HAOKIP)

Additional Commissioner (Tech)

At: 6.4.04

Copy to: 1. P. K. Sarmola, Superintendent of C.E., 6 months + 1 month
2. in charge of the office concerned to whom communication is to be made. Within three days
of receipt of this communication.

Tested to
D. B. D.

DEPUTY COMMISSIONER

11:18 8

11:16 | 8

F. No. 356/43/2003-TRU
Government of India
Ministry of Finance
Department of revenue
Tax Research unit

Dated : 8.8.2013

1. Chief Commissioner of Customs & Central Excise, Shillong
2. Commissioner of Central Excise, Shillong/Dibrugarh.

Subject - Retrospective amendment to the North East excise duty exemption regarding

Section 154 of the Finance Act 2003, has retroactively amended the North East central excise exemptions notification no. 32/99-CE and 33/99-CE both dated 08/07/99, so as to withdraw the benefit of exemption for cigarettes and pan masala containing tobacco 'gutkha' w.e.f. 08/07/99. Such amendment also provides for recovery of amounts, which would not have been refunded but for such amendment, within a period of thirty days from the date on which the Finance Bill 2003 got assent of the President. It also provides for charging of interest @ 15% in case of delay in such payments.

It has been brought to the notice of the Board that, in cases where the amount recoverable has not been paid by the manufacturers within the prescribed period, show cause notices have been issued by the Central Excise Commissionerates at Shillong and Dibrugarh. It has also been brought to the notice of the Board that in some cases, orders for recovery of the central excise amounts refunded to the affected units, have also been issued.

In this regard, Finance Minister at the consideration stage of the Finance Bill had made the following statement, in the Parliament:

"No industry other than tobacco in the North East region for Assam is affected by it. What you are now asking about tobacco is to make an exception for chewing tobacco and gutkha, I will consider it fully, I will try and find a suitable legal answer for this purpose."

The matter has been examined by the Board and in view of the assurance given by the
Hon'ble P.M. it has been decided to keep all such show cause notices, issued in respect of

ATTENTION:

D. C. GUWAHATI -

GUWAHATI - FOR INFORMATION AND NECESSARY ACTION
RE: ^{agent} ^{inform & follow up} ^{Diaries} ²

OR INFORMATION
Support (part) / agent
Pr. proactive
or Pre-emptive
or Good for
society for
pol. up
and
pol. & SC.

11.17

W

Ref. No. : 09645222530

Aug. 12 2003. 02:35PM

✓✓✓
✓✓✓
✓✓✓

34

chewing tobacco and gutkha, pending till a final decision is taken in this regard. In case of adjudication or letters for recovery in this regard have been issued, the actual recovery of such amounts may also be kept pending till further orders. Accordingly, you are directed to keep all such show cause notices pending, till further orders on the matter. It is however, clarified that show cause notices as necessary may continue to be issued, so that statutory bar on limitation is not attracted.

5. Receipt of this letter may please be acknowledged.

(Gautam Ray)
Joint Secretary (TRU)

8/8/03

Plotted
Dated
2003

GOVT. OF INDIA
OFFICE OF THE SUPERINTENDENT OF CENTRAL EXCISE

GUWAHATI - 1 RANGE

5TH FLOOR SETHI TRUST BUILDING, G.S. ROAD, BHANGAGARH, GUWAHATI-781005
Phone # 0361 - 2524726, Fax- 0361 - 2452816 & 2450320

CNO V(30) 16/GHY-I/2003 / 466

Dated: 12.04.04

To,

The Deputy Commissioner
Central Excise
Guwahati.

Subject:- Recovery of arrears from DSL group 8 - Explanation regarding

Sir,

Please refer to your letter under C. NO 57/SPL/ACG/03/4431 dated 6-4-04 on the above subject. In this respect I have to submit the following for favour of your information and necessary action.

1. I joined in this Range on 3-2-04 and as desired by you vide your office letters dt 5-1-04 and 29-1-04 this office vide letter under even No 209 dt 11-2-04 requested the assessee to furnish the list of properties-both movable and immovable. The assessee submitted the list of properties on 18-2-04 and the same was forwarded to you on 19-02-04. But as the list of fixed assets submitted by the assessee was not detailed one the assessee was again requested to furnish the same which they submitted on 9-3-04 and the same was forwarded to you on 9-3-04.
2. Meanwhile after receipt of your letter vide CNO V (15) 57/SPL/ACG/03/2877 DT 4-3-04 regarding recovery of arrears from M/S Dharmpal Satyapal Ltd. Shed no 6,7 & 17, Bamunimaidan Industrial Estate the assessee was requested vide this office letter under even No. 283 dt 5-3-04 to pay the arrears with interest within 3 days. But the assessee did not pay the arrears within stipulated time and the assessee was further contacted personally and they informed verbally that they are taking up the issue with the Deputy Commissioner, Central Excise, Guwahati. On further persuasion the assessee vide their

Attested
By
P. S. S.

(A. HUSSAIN)
Deputy Commissioner

Page II

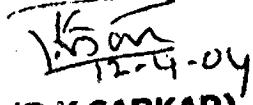
36

letter dt 18-3-04 intimated this office that they have already taken up the issue with the Deputy Commissioner Central Excise, Guwahati, the Commissioner, Central Excise Shillong and with the Commissioner (Appeals), Central Excise, Guwahati vide their letter dated 11-3-04. Copy of their letter along with enclosures were forwarded to you vide this office letter even C No 409 dt 18-03-04. Moreover further instruction was sought from you in view of Notification No 4/2004 C.E(NT) dt 17-2-04 empowering Assistant Commissioner and Deputy Commissioner Central Excise under Section 11 of CEA 1944

3. Accordingly on 31-3-04, 5-4-04 and on 7-4-04 accompanied the Deputy Commissioner Central Excise Guwahati to M/S Dharmpal Satyapal Lt 1 Shed No 6,7,&17, Industrial Estate Bamunimaidan for recovery of arrears.

4. On 7-4-04, direction received from you that detention of excisable goods belonging to the assessee for attachment may be kept in abeyance until further order from you.

Yours faithfully


12-4-04
(R.K.SARKAR)

Superintendent
Central Excise, Guwahati-I Range

Chand
Collector
Collector v. 1
Collector v. Meo
Collector v. Premie

*Attached
by R.K.Sarkar*

Deputy Commissioner

COPY

3X

To
The Deputy Commissioner
Central Excise
Guwahati.

Subject: Prayer for casual leave.

Sir,

I have to inform you I am suffering from stomach problem and blood pressure. Moreover my wife is also suffering from some post operation complicacy.

I therefore request you to grant me casual leave on 14-4-04, 15-4-04, 16-4-04 and 19-4-04 fixing in between Saturday and Sunday on 17-4-04 and 18-4-04 and prefixing holiday on 13-4-04.

Yours faithfully

Sd/
12-4-04
(R.K.SARKAR)
Superintendent
Central Excise
Range-1, Guwahati

Sanctioned
Sri R Chakrabarty Supdt
Range III to look after in addition
To his own charge.

Sd/ 12-4-04
DC

*Attested
R.K.Sarkar*

COPY

38

To
The Deputy Commissioner
Central Excise
Guwahati.

Subject: Extension of leave.

Sir,

Please refer to my casual leave application dated 12-4-04 which was sanctioned by you.

In this respect I have to inform you that doctor has advised me to take 10 days rest w.e.f 16-4-04.

I therefore request you to sanction extension of my leave upto 25-4-04. Leave application in proper form will be submitted in due course.

Yours faithfully

Sd/

19-4-04

(R.K.SARKAR)
Superintendent
Central excise
Range-1, Guwahati
(On leave)

*Accepted
R.K.Sarkar*

NO 025591

भारत सरकार/GOVERNMENT OF INDIA

केन्द्रीय सरकार स्वास्थ्य योजना, दिल्ली
CENTRAL GOVERNMENT HEALTH SCHEME, DELHI

प्रार्थी के हस्ताक्षर/Signature of APPLICANT

छूटी या छूटी के अवधि बढ़ाने या उस छूटी को परिवर्तन के लिए सिफारिश
के लिए किए गए अधिकारियों का चिकित्सा प्रमाण-पत्र

Medical certificate for officers recommended for leave or extension or
commutation of leave

मैं रोगी की ध्यानपूर्वक व्यवितरण परीक्षा के बाद
प्रमाणित करता हूँ कि
मंत्रालय/कार्यालय के जिनके हस्ताक्षर ऊपर हैं
..... से पांडित हूँ और मेरा विचार है कि
तारीख से की अवधि तक
इयटी से अनुपस्थित रहना उन्हें स्वस्थ लाभ के लिए अन्यावश्यक है।

I....., after careful personal examination
of the case hereby certify that.....
of the..... Ministry/Office whose signature is given above,
is suffering from..... and I consider that
a period of absence from duty of with effect
from 16/3/2006, is absolutely necessary for the restoration of his/her
health.

दिनांकित/Dated, the

16/4/2006

चिकित्साधिकारी/Medical Officer

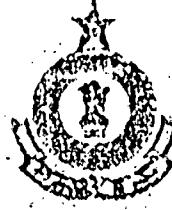
6 APR 2006

राज्य स्वास्थ्य विभाग/State Health Ministry
मुख्यमंत्री/Chief Minister
C. P. S. / राजा योगेन्द्र
Gujarati / ગુજરાતી

Attested
By
PDR

FAX

Annexure - XII



**COMMISSIONER OF CENTRAL EXCISE
MORELLO COMPOUND
M.G. ROAD, SHILLONG**

Tel 9 -0364-2224751 / 2223030.

Fax. 91-0364-2223428 / 2226215.

E-Mail: excshill@excise.mca.nic.in

ESTABLISHMENT ORDER No. 60/2004

DATED SHILLONG THE 19th APRIL 2004

Subject : - Establishment transfer, posting and adjustment in the grade of Superintendent - Order regarding.

The following transfers, postings and adjustment in the grade of Superintendent are hereby ordered with immediate effect and until further orders.

Sl.No.	Name	From	To
1.	Shri Dibakar Choudhury	Law Branch, Central Excise Hqrs., Shillong.	Guwahati Range, Guwahati Division.
2.	Shri R.K. Sarkar	Guwahati Range, Guwahati Division.	Dibrugarh Central Excise Commissionerate.
3.	Shri M.K. Brahma	Hqrs. Law Unit, Central Excise, Guwahati	Dibrugarh Central Excise Commissionerate.
4.	Shri. Ranashwar Bhattacharjee	Silchar Divisional Office, Silchar Division	Agartala Range, Silchar Division
5.	Shri. S.K. Roy	Agartala Range, Silchar Division.	Dibrugarh Central Excise Commissionerate.
6.	Shri. Sudip Dov	Tech. Branch, Tezpur Division, Dibrugarh Commissionerate.	Hqrs. Law Unit, Central Excise, Guwahati

- (i) This order is issued on administrative grounds.
- (ii) The officers stand relieved on 16th April 2004.
- (iii) Shri. Ashish Roy, Superintendent, Appeals Branch is directed to hold additional charge of Law Branch Central Excise Hqrs., Shillong with immediate effect and until further orders.

This issued with the approval of the Commissioner, Central Excise, Shillong.

C.No.II(3)13/ET-II/2003/ 11056 - 20

Copy forwarded for information and necessary action to:-

1. The Chief Commissioner, Customs & Central Excise, Shillong Zone, 'CRESCENS' Building, M.G. Road, Shillong -1.

Dated : 13 APR

Contd.. page ..

Attested
by P.D.

-35-

-2-

2. The Compt. Auditor, Customs (Preventive), NER, Shillong.

3. The Compt. Auditor, Central Excise, Dibrugarh.

4. The Compt. Auditor (Appeals), Central Excise, Guwahati.

5. The Additional Commissioner (P&V), Central Excise, Dibrugarh.

6. The Additional Commissioner (Tech), Central Excise, Hqrs. Office Shillong. Copy meant for the concerned officer is enclosed.

7. The Additional Commissioner (P&V), Customs (Preventive), NER, Shillong.

8. The Joint Commissioner (P&V), Central Excise, Dibrugarh. _____ Division, Shillong/Dibrugarh

9. The Deputy/Assistant Commissioner, Central Excise, _____ Commissionerate. Copy(s) meant for the concerned officer is/are enclosed.

10. The CAO, Central Excise, Shillong Commissionerate.

11. The PAO, Customs & Central Excise, Shillong.

12. Account & II/ Confidential Branch/CIU-Vigilance Branch, Central Excise Hqrs. Shillong.

13. Shillong, _____ Superintendent, for compliance.

14. The General Secretary Group 'B' Superintendents' Association, Customs & Central Excise, Shillong/Dibrugarh.

15. Guard Flg.

ADDITIONAL COMMISSIONER (F&V)

Attilio
Sorito
Dari.

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