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CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH
GUWAHATI-05

(DESTRUCTION OF RECORD RULES, 1990)

INDEX

✓
O.A/T.A No. 95/2004

R.A/C.P No.

E.P/M.A No.

1. Orders Sheet.....OA.....Pg.....1.....to.....X.....
2. Judgment/Order dtd 26.04.2004.....Pg. x.....to.....on. In front. adn. 2/0
3. Judgment & Order dtd.....Received from H.C/Supreme Court
4. O.A.....95/2004.....Pg. 1.....to.....31.....
5. E.P/M.P.....Pg.....to.....
6. R.A/C.P.....Pg.....to.....
7. W.S.....Pg.....to.....
8. Rejoinder.....Pg.....to.....
9. Reply.....Pg.....to.....
10. Any other Papers.....Pg.....to.....
11. Memo of Appearance.....
12. Additional Affidavit.....
13. Written Arguments.....
14. Amendement Reply by Respondents.....
15. Amendment Reply filed by the Applicant.....
16. Counter Reply.....

SECTION OFFICER (Judl.)

FORM NO. 4
(SEE RULE 42)

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH.

ORDER SHEET

Org.App/ ~~Misc. Petn/Cont. Petn/Rev.Appl.~~ 95/2004

In O.A. _____

Name of the Applicant(s) J. chandhary

Name of the Respondent(s) U.O-1-2 018

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

Counsel for the Railway/ C.G.S.C. Cuse

OFFICE NOTE	DATE	ORDER OF THE TRIBUNAL
This application is in form is filed/C.F. for 23 20/4 deposited with P.D. No. <u>119 387880</u> Dated <u>3/2/04</u>	22.4.2004	List on 26.4.2004 for admission.

[Signature]
Member (A)

[Signature]
mb
Dy. Registrar

26.4.2004

Heard Mr. J.L. Sarkar, learned
counsel for the applicant and also Mr.
A. Deb Roy, learned Sr. 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, Shillong,
keeping the transfer order of the
applicant dated 13.4.2004 in abeyance
and retaining him in his original
place of posting, the O.A. stands dis-
posed as withdrawn. No costs.

28.4.04

Copy of the order
has been sent to
The Dy. Sec. for issuing
the order to the L/As.
for the parties.

[Signature]
28/4/04

Received
[Signature]
29/04/04

[Signature]
Member (A)

केन्द्रीय प्रशासनिक अधिकरण
Central Administrative Tribunal

21 APR 2004

गुवाहाटी न्यायपीठ
Guwahati Bench

In The Central Administrative Tribunal
Guwahati Bench :: Guwahati.

O.A. No. 95 /2004

Sri J. Choudhury

----- VS -----

Union of India & Ors

Filed by: H. Dutta, Advocate.
27-04-04.

LIST OF DATES AND SYNOPSIS OF THE APPLICATION

- 13.1.2004 The Applicant was transferred by Order No.8/2004 after considering his prayer for transfer on the medical ground of his wife. He joined the post w.e.f. 3.2.2004. He took over chager at Guwahati Office on 18.2.2004.
- 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.
- 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

== 2 ==

authority. This order is the outcome of the letter dated 5.4.2004(Annexure-V) and hence the transfer of the applicant is penal in nature.

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In The Central Administrative Tribunal

Guwahati Bench :: Guwahati.

O.A. No. 95/2004

Shri J. Choudhury

Applicant

Versus

Union of India & Ors

Respondents

I N D E X

Sl.No.	Annexure	Particulars	Page No.
1.		Application	1-14
2.		Verification	15
3.	I	Medical Certificates	16-19
4.	II	Representation dt.2.9.2003	20-21
5.	III	Order dated 13.01.2004	22
6.	IV	Order dated 18.02.2004	23
7.	V	Letters dated 05.4.2004	24
8.	VI	Order dated 8.8.2003	25-26
9.	VII	Notification DT.17.2.2004	27
10.	VIII	Leave applications	28-30
11.	IX	Order dated 13.4.2004	31

Filed by:

(Anupam Chakraborty)

ADVOCATE

Filed by Mr. applicant

5
Joginder Choudhary
Chak. No. 95/2004
21/4/04

In The Central Administrative Tribunal

Guwahati Bench :: Guwahati.

O.A. No. /2004

BETWEEN

Sri Jagadish Choudhury,
working as Inspector of Central
Excise, Guwahati Range-I, residing
at Kalyani Apartment, Dr.B.K.
Kakoti Road, Ulubari, Guwahati-7.

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
Jagadish Choudhury
through A. Chakrabarti, Advocate
21/4/04

Josephine Chinn

The application is made challenging the legality of the impugned Establishment Order No.62/2004 dated 13.04.2004 transferring the applicant under the guise of administrative ground by abusing power and also exercising such power colourably, and for alteration/modification of the said impugned order by deleting name of the applicant therefrom.

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

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

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. 16.11.1989 in the respondents department. By Order No.181/93 dated 14.7.1993 he was transferred and posted Guwahati Division Office. By Order No.52/2003 dated 7.2.2003 followed by posting Order

No.13/2003 dated 19.2.2003 he was transferred and posted at Tezpur Division. He carried out the transfer order and joined Mangaldai Range of Tezpur division.

4.3 That the applicant begs to state that his wife is a heart patient suffering from Tetralogy of Fallot and underwent an open heart surgery at Christian Medical College & Hospital at Vallore at her age of 15 years. After that though she is relieved from perennial problems of sudden breathlessness, since then she is suffering from acute anemia coupled with low blood pressure. She requires constant medical attention.

Copy of the Medical certificates are enclosed as Annexure-I.

4.3 That the applicant begs to state that on the medical ground of his wife as explained above he represented by letter dated 2.9.2003 the respondent authorities for his transfer from Mangaldai to Guwahati so that he take proper care and give due attention to his wife who stays at Guwahati with children of the applicant. It is stated that there is no male adult member in the family of the applicant.

Copy of the representation dated 2.9.2003 is enclosed as Annexure-II.

4.4 That it is stated that the respondents authorities were very kind and sympathetic to the applicant and considered his aforesaid representation favourably. The

Jugadine Chany

respondent authorities by Order No.08/2004 dated 13.01.2004 transferred and posted the applicant from Mangaldai Range of Tezpur Division to Guwahati Range-I, Guwahati Division. He joined at Guwahati Office on 3.2.2004 and consequently he was given charge of Sector-III & IV under Guwahati Range-I w.e.f. 18.2.2004.

Copy of the Order dated 13.01.2004 is enclosed as Annexure-III.

Copy of the order of allotment of sector dated 18.2.2004 is enclosed as Annexure-IV.

4.5 That the applicant begs to state that a Office Letter bearing No.IV-16/26/TECH/03/9836 of the Additional Commissioner (Tech), Central Excise, Shillong dated 5.4.2004 has been issued calling for explanation of the Field Officers like the applicant on the matters of recovery of dues from an assessee company. 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

Jogindran Choudhury

the light of the above directions within 7 days for Commissioner's perusal."

It is pertinent to mention here that this decision is in direct violation of the decision of the Central Board of Excise to Keep the recovery pending by Order No.:F.No.356/43/2003-TRU dated 8.8.2003.

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

4.6 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 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-VI.

4.7 That the applicant begs to reproduce Section 11 of the Central Excise Act,1944 here-in-below 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 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-VII.

4.8 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-V) indicating actions against the Field officers like the applicant.

4.9 That the applicant begs to state that there was holiday on 13.04.2004 on the occasion of Bihu Festival and he prayed for casual leave w.e.f. 14.04.2004 to 16.4.2004 (17.4.2004 & 18.4.2004 being Saturday & Sunday) which has been duly sanctioned. He is at present on leave on medical ground which was recommended by the Medical Officer, Guwahati Medical College.

Copy of the leave application along with the medical certificate are

enclosed as Annexure-VIII.

4.10 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-V). 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.62/2004 dated 13.04.2004 by which he has been transferred from Guwahati Range-I, Guwahati Division to Nagaon Division. 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-IX.

4.11 That the applicant begs to state that the respondents have mechanically passed the impugned transfer order of the applicant. The respondent authorities posted him at Guwahati Office after considering his prayer of transfer on the medical ground of his wife only in the month of January,2004 and he joined, as stated earlier, at Guwahati Office on 3.2.2004 and took over the charge on 18.2.2004. No exigencies in service has arisen within such a short spell for which he has to be transferred again while his problem as stated above is known to the respondents and had also been considered favourably.

Jagadish Chatterjee

4.12 That the applicant begs to state that he has also come to know that the respondents authorities have by letter No. V(15)57/SPL/ACB/03/4828 dated 15.4.2004 sought to obtain explanation of the applicant in the matter of recovery as explained above for taking further actions. The applicant could not collect copy of the said letter dated 15.4.2004 but could learnt the contents thereof. The Hon'ble Tribunal may be pleased to call for the said letter dated 15.4.2004 with connected records.

4.13 That the applicant begs to submit that the above transfer order is the result of the order dated 5.4.2004 (Annexure-V) though it has been said to be issued on administrative ground. It is submitted that no administrative exigencies lies behind the said transfer 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 maneuver 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-VII). It is further submitted that the aforesaid transfer is not in administrative exigencies neither in public interest but is case of victimisation of the applicant. 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-V) 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 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 male adult member to look after his family. His wife is a heart patient and requires constant medical attention. His only son is studying in Class-IV at Guwahati and it is his mid session. The transfer of the applicant in such a manner

Joginder Chatterjee

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-V) 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 impugned transfer order is vitiated by mala fide exercise of power of the respondents. Malice in

Jagdish Chandra

Jagdish Choudhary

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.

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.62/2004 dated 13.4.2004 be modified/alterd by deleting the name of the applicant therefrom.

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

8.3 No action in terms of letter dated 5/4/2004 (Annexure-V) against alleged concerned officer (applicant is

one) shall be taken.

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 Order:**

i) IPO No : 119-387880
ii) Date of Issue : 3-2-04
iii) Issued from : G.P.O.
iv) Payable at : Gwalior.

12. **List of Enclosures**

As per Index.

Verification

Jagdish Chandra

Verification

I, Jagadish Choudhury, son of Late Jogeswar Choudhury, aged about 43 years, a resident of Ulubari, Guwahati-7, 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.


SIGNATURE

CHRISTIAN MEDICAL COLLEGE & HOSPITAL
VELLORE - 632 004, S. INDIA
THORACIC & CARDIOVASCULAR SURGERY UNIT II
Founder : Dr. REEVE H. BETTS

Grams : MISSIONHOS

Telephone : Hospital 22102 - Extn.

P. S. JAIRAJ, M.S., F.R.A.C.S., F.C.C.P.

S. MURALIDHARAN, M.S., M.Ch. (THOR)

ROY JOHN KORULU, M.S., M.Ch. (THOR)



N. SHETTY, M.S.

N. K. KEJRIWAL, M.S.

GEORGE NOVA, M.S.

A. FARUQI, M.S.

12-6-84

C E R T I F I C A T E

Miss Manjusri Devi, H.No. 405564A was admitted in M-ward on 3.3.84. She underwent an open heart surgery (Intra cardiac repair of Tetralogy of) on 10-4-84. She has done well following the operation and was discharged on 25-4-84. She is fit to rejoin the school.

kgr

[Signature]

DR. P. S. JAIRAJ, M.S., F.R.A.C.S., F.C.C.P.,
Professor & Head

Cardiothoracic Surgery Unit II,
C.M.C. HOSPITAL, VELLORE - 632 004,
SOUTH INDIA.

*Attested
Korulu
Adv*

COLOUR DOPPLER
ECHOCARDIOGRAPHY REPORT

QR/9-9

NAME : MRS MANJUSHRI DEVI AGE: 32 YRS SEX : F SL. N: 94
Hosp. No : 1138417 MRD NO.: Ht (cm) : Wt (kg):
DATE : 12.01.2002. BSA (Sq.m.):
Refd. By : Dr. AK. K. BORO, MD, DM

M-MODE AND 2-D DATA

MITRAL VALVE : Normal.

AML :

EF Slope : (50-150 mm / sec.).

DE Ampl : (17-28 mm)

EPSS mm

AC Interruption :

PML :

SUB-VALVULAR DEFORMITY : Nil

TRICUSPID VALVE :- Normal.

ATL :

EF : (50-150 mm/sec).

DE Ampl : (17-28 mm) +

PTL :

AORTIC VALVE :- Normal.

Cusp Opening : mm (15-26).

Closure Line :

No. of Cusps :

Mid Systolic Closure :

PULMONARY VALVE :- Normal.

A Wave :

Mid Systolic Closure :

AORTIC ROOT :- Normal, 28 mm (21-22 mm/m~) Aortic Cusp Separation

LEFT ATRIUM :- Normal Dimension (ES) : 40 mm (12-22 mm/M~)

LA APPENDAGE :- Clear.

RIGHT VENTRICLE :- Normal.

Anterior RV Wall : mm (5-9mm) RV Cavity (ED) : (4-14 mm/M~)

LEFT VENTRICLE :-

LVID (ed) : 45 mm (19-32 MM/M~)

LVID (es) : 32 mm (16-19 MM/M~)

LVEDV : ml

LVESV : ml

LVEF : 54 %

*Attended
Dr. Boro*

STROKE VOLUME : ml

HEART RATE : /min.

CARDIAC OUTPUT : L/min.

IVS (ed) : mm (6-11 mm) (es) : mm

LVPW (ed) : mm (6-12 mm) (es) : mm

IAS : Intact.

PERICARDIUM : Normal

PERICARDIAL EFFUSION : No pericardial effusion.

2-D : ECHO:

RA / RV normal in size.

LA/ LV normal in size with good LV contraction.

No clot in LA/LAA/LV.


DOPPLER AND COLOUR FLOW MAPPING :-

- Post op. T.O.F repair.
- VSD closure patch in situ.
- No RVOT gradient.
- PA normal in size.
- No ASD/PDA/CoA
- Trivial AR
- NO MS /MR/AS/TS/TR/PS/TR.

FINAL DIAGNOSIS :

- Post op. T.O.F – Repair
- Good Correction.
- Good LV Function.

DR H. RAHMAN, MD
DEPUTY CONSULTANT, CARDIOLOGY


DR S BARUAH, MD
DEPUTY CONSULTANT, CARDIOLOGY


DR A K BORO MD, DM.
SENIOR CONSULTANT, CARDIOLOGY



BATRA HOSPITAL & MEDICAL RESEARCH CENTRE

OF CH AISHI RAM BATRA PUBLIC CHARITABLE TRUST

1, TUGHLAKABAD INSTITUTIONAL AREA, MEHRAULI BADARPUR ROAD,
NEW DELHI-110 062 PHONE : 29958747

DEPARTMENT OF CARDIOLOGY ECHOCARDIOGRAPHY & COLOR DOPPLER REPORT

Patient Name : MRS. MANJUSRI DEVI Echo No. : 53106
Age/Sex : 34/F Date : 29.09.03
OPD / IPD : OPD B.S.A. :
Done by : DR. RAJIV BAJAJ

MITRAL VALVE :

Normal

"M" Mode & 2D

AML : EF (50-150mm/s) :

DE(2.0cm) :

Calcification +/- :

MVA (2D) :

Doppler Flow VTI _____
Gradient P _____ M _____ mmHg

MVA _____ (PHT) _____

E Wave _____ A Wave _____

A/E _____ E/A _____

TRICUSPID VALVE:

Normal.

AML : EF (50-150mm/s) :

DE (2.0cm) :

Doppler Flow VTI _____
Gradient P _____ M _____ mmHg

RV Systolic Pressure _____ mmHg

AORTIC VALVE

Normal.

Cusp Opening :

Thickened Calcified :

Doppler Flow Peak :

Gradient P _____ M _____ mmHg

AV Area _____ cm²

_____ cm/sec.

LVPEP : _____

LVET : _____ PE/ LV : _____

PULMONARY VALVE

No PAH.

EF (6-11mm/sec) :

A Wave (2.7mm) :

Doppler Flow Peak _____ cm/sec

Gradient Peak _____ VTI _____

RVPEP : _____

RVET : _____

P/E RV _____

Pro. Post. Confirmation

*Attested
Dr. Rajiv Bajaj*



~19~

25

BATRA HOSPITAL & MEDICAL RESEARCH CENTRE
OF CH AISHI RAM BATRA PUBLIC CHARITABLE TRUST
1, TUGHLAKABAD INSTITUTIONAL AREA, MEHRAULI BADARPUR ROAD,
NEW DELHI-110 062 PHONE : 29958747

DEPARTMENT OF CARDIOLOGY

MRS. MANJUSRI DEVI

"M" Mode & 2D Measurements

AOD	31	LA	28 (1.2-2.2cm/m ²)		
		Diastolic		Systolic	
RVID	3.50		(0.4-1.4cm/m ²)		mm
LVID	4.03		(1.2-3.2cm/m ²)	3.34	cm
LVPWT	.94		cm (0.7-1.1)	.95	cm
IVS	.68		cm (0.6-1.1)	.90	cm
IVS/LVPW					
LVFS	17%	(28-42%)	LVEF	43%	(62-85%)
EDVI		ms/m ²			

Comments (M-Mode & 2D Echo)

Post operative TOF. Patch in situ. No residual VSD. Pulmonary ^{artery} anterior flow velocity 1.5, free PR velocity 1.0/0. RV dilated, good contraction, proximal PAs dilated. Trivial aortic regurgitation. Trivial tricuspid regurgitation. Velocity 2.0

Final Impression

- Post operative TOF (ICR)
- No residual gradient or VSD.
- Normal PA pressure and RV function.
- Free pulmonary regurgitation. *N*


DR. RAJIV BAJAJ
SR. CONSULTANT CARDIOLOGIST

*Attended
K. Gupta
Adv.*

ADVANCE COPY

To,

**The Commissioner,
Central Excise,
Shillong**

Dated Mangaldai
the 2nd September 2003

(Through proper Channel)

**Sub: Prayer for transfer from Mangaldai to Guwahati on
compassionate ground**

Sir,

With due respect I would encroach your valuable time to approach before your goodself with a humble prayer to transfer me from Mangaldai Range to Guwahati on humanitarian ground for the reasons stated below.

That Sir, I joined in the department as Inspector in the year 1989 and serving the department with utmost sincerity and best of my ability. I am grateful to your honour for putting me at the Mangaldai Range under Tezpur Division, which is the nearest office from Guwahati under the Dibrugarh Commissionerate, in the last general transfer vide the Estt. Order No. 13//2003 dated 19th February 2003. I have also been attending my regular duty without any grievance and to the satisfaction of my superior officers.

That Sir, my wife Mrs. Manjusri Devi was a heart patient suffering from Tetralogy of Fallot and underwent an open-heart surgery at C.M.C., Vellore to perform Intra Cardiac Repair of Tetralogy of Fallot. Following the said intra cardiac repair, although she is relieved from the perennial problems of sudden breathlessness, since then she is suffering from acute anaemia coupled with low blood pressure. She needs regular check-ups and medication. To our dismay, in recent past consequent to such checkup the doctor has expressed his suspicion of recurrence of cardiac disease and advised to consult experts immediately. In fact, we are planning to proceed to Escort Heart Hospitals towards the end of this month and still continued to be under medical supervision at Guwahati.

Attested
K.D. Dutta
Adm.

Contd.---P2

That Sir, due to the above problems it is not possible to shift my family members to Mangaldai. It has also become almost impossible for me to leave my ailing wife alone at Guwahati since there is no other member in my family except an eight-year old child. These even start adversely affecting the studies of my only son.

It is also very unfortunate to inform you that a sudden illness on 16th April, this year made me hospitalized which ultimately diagnosed as ischaemic after proper investigation and evaluation and the doctors advised me for regular medical consultations. All these factors again badly affecting me physically, mentally and also financially, despite of your honour's favour in posting me at Mangaldai Range in the last Estt. Order cited above.

In consideration of the above, I fervently request your good self to consider my case on humanitarian ground for transfer me to any of the offices located at Guwahati City so that I can look after my ailing wife in need and serve the department without anxiety as well. The relevant medical reports and prescriptions are enclosed for your kind perusal.

I shall remain ever grateful to you for this act of kindness. I assure my best possible service to the department, Sir.

Encl: Copy of Medical Reports
And prescriptions

Faithfully yours

J. D. Choudhury
(JAGADISH CHOUDHURY)
Inspector, Central Excise.
Mangaldai Range

*Attested
K. D. Choudhury
Adm.*



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

~22~

ANNEXURE-III

3

ESTABLISHMENT ORDER No. 08/2004
DATED SHILLONG THE 13TH JANUARY 2004

Subject :- Establishment release of officers in the grade of Inspector - Order regarding.

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

Sl. No.	Name	From	To
1.	Shri Jagadish Choudhury	Tezpur Division, Dibrugarh Commissionerate	Guwahati Range I, Guwahati Division, Shillong Commissionerate
2.	Shri Abhijit Sharma	Jorhat Division, Dibrugarh Commissionerate	Makum Range, Tinsukia Division, Dibrugarh Commissionerate

This issues with the approval of the Chief Commissioner, Customs and Central Excise, Shillong Zone, Shillong.

(Z TOCHHAWNG)
COMMISSIONER
CENTRAL EXCISE
DIBRUGARH

C.No.II(3)19/ET-III/2003/1416-92

Dated :- 14 JAN 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&V), 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, _____ Division, 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. Shri Jagadish Choudhury Inspector, for compliance.
16. The General Secretary Group 'C' Executive Officers' Association, Customs & Central Excise, Shillong/Dibrugarh.
17. Guard File.

Attended
by
P.O.

(Z TOCHHAWNG)
COMMISSIONER
CENTRAL EXCISE
DIBRUGARH

OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL EXCISE,
UDYOG VIKASH BHAWAN, 6TH FLOOR, BILANGAGARI, GUWAHATI-781 005.

ORDER

DATED, GUWAHATI THE 18TH FEBRUARY, 2004

Consequent upon transfer & posting in the grade of Inspectors in terms of Estt. Order Nos.5/2004 dated 12th January, 2004, 12/2004 dated 14th January, 2004 and 22/2004 dated 10th February, 2004 communicated vide C.No.II(3)19/ET.III/2003 of even nos. 926-70 dt.12.1.04, 1309-79 dt. 14.1.04 and 3353-76 dt. 11.2.04 respectively the following distribution of works/re-allotment of sector is hereby ordered with immediate effect and until further order.

Sl.No.	Name of the Range	Name of the Inspector	Sector allotted.
1.	Guwahati Range-I	Shri K.M. Maring	Sector-I & II
2.	Guwahati Range-I	Shri J. Choudhury	Sector-III & IV
3.	Guwahati Range-II	Shri S. Goswami	Sector-I & II
4.	Guwahati Range-II	Shri R.K. Deb	Sector-III & IV
5.	Guwahati Range-III	Shri R.D. Goswami	Sector-I & II
6.	Guwahati Range-III	a) Shri A.C. Roy b) Shri S. Baruah	Sector-III Sector-IV
7.	Guwahati Range-IV	Shri S. Hazoary	Sector-I & III
8.	Guwahati Range-IV	Shri Ashit Chatterjee	Sector-II & IV
9.	Guwahati Range-V	Shri K. Goswami	Sector-I & II
10.	Guwahati Range-V	a) Shri M. Sharma b) Shri Anjan Mahanta.	Sector-III Sector-IV
11.	Guwahati Range-VI	a) Shri S.S. Dasgupta b) Shri Alokesh Dey, c) Shri M. Purkayastha	Sector-I, II & III
12.	Guwahati Range-VII	a) Shri B. Bhattacharjee b) Shri P.K. Saikia	Sector-III Sector-I
13.	Guwahati Range-VII	Shri S.K. Dasgupta	Sector-II & IV

(A. HUSSAIN)

DEPUTY COMMISSIONER,
CENTRAL EXCISE GUWAHATI

C.No.II(3)19/ET.III/2003-2333-58

Dated: 18-02-2004.

Copy to:-

1. The Commissioner, Central Excise, Shillong.
2. Shri San, Inspector, Guwahati Range.
- Central Excise, Guwahati for compliance.
- The Superintendent, Guwahati Range, Central Excise, Guwahati for necessary action.
- Shri Ganpatlal P. Das, Supdt., City Range-I. He is directed to allot the sectors to the Inspectors as posted.

Attested
K.Dutta
Adm.

(A. HUSSAIN)
DEPUTY COMMISSIONER,
CENTRAL EXCISE GUWAHATI

No. 10. : 000000000000

Date: 10/01/03

Speed: 1st/1st



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

Tel. 0364-2214751/2223030. Fax. 0364-2223428/2226215/2222330. E-Mail: cexshill@excise.nic.in

C.No. IV-16/26/TECH/03/
 To. 4336

Dated: - 5 APR 2004

The Deputy Commissioner (B7 (a) (c))
 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 arrear 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.

Filing 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.

(Signature)
 (T.HAOKIP) 5/4/04

Additional Commissioner (Tech)

CNA-VTIS/11/TECH/ACC/03/4336

copy to be sent to A.K. Sankar, Superintendent of C.E., Guwahati - I Range. He is directed to submit the explanation on or before 10.4.04 to Hqrs. within three days for perusal of the Commissioner.

Attended
Adm.

(Signature)
 DEPUTY COMMISSIONER

CE/EXCISE SHILLONG

FAN NO. : 0364222330

Aug. 12 2003

11/18

6

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

Dated: 8.8.2003

To

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

Subject: - Retroerspective amendment to the North East excise duty exemption, regarding

Section 154 of the Finance Act 2003, has retrospectively 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 'guthka' 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 guthka, 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 Honble FM, it has been decided to keep all such show cause notices, issued in respect of

ATTENTION:

D.C. GUWAHATI-

FOR INFORMATION AND NECESSARY ACTION

Supd (Keari) / Incharge
D. Examine the. Mishra
on the efford units for R.O. up
+ call for up for R.O. up
+ present R.O. up

12/8/03

Sd/- Bhatnagar
Copy to
12/8/03
Sd/-

11-17

2

NO. : 0264222330

Aug. 12 2003 02:35PM

chewing tobacco and gutkha, pending till a final decision is taken in this regard. In case Adjudication orders 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 continued 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)

2/2/03

Attested:
By: *[Signature]*
Adm.

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]

Attended!
K. D. Srinivas
Adm

Copy

34

Granted

Sd/-
12/04/04
Superintendent

To,

The Superintendent,
Central Excise,
Guwahati Range - I
Guwahati

Date : 12/04/04

Sir,

Sub : Casual Leave & HQRS leave permission.

I may kindly be granted casual leave on 14th , 15th & 16th April/04
[Prefixing 13th being holiday on account of Bihu and 17th & 18 April/04 being
Saturday and Sunday] along with permission to stay away from the HQRS.
During these days, since I am visiting my native place to celebrate Bihu.

I remain Sir,

Guwahati

Faithfully yours

SD/-
(JAGADISH CHOUDHURY)
inspector
Central Excise, Guwahati I Range

Attended
by
Sd/-
12/04/04

~29~

35

Copy

To,

The Superintendent,
Central Excise,
Guwahati Range I

Sir,

Sub : Extension of leave - req

Please refer to my casual leave application dated 12/04/04, praying for C.L.
upto 16th April, 04.

I may kindly be granted extension of leave upto 23rd April, '04 (suffixing 24th
& 25th April being Saturday & Sunday), since I am suffering from acute back-pain.
Formal leave application shall be submitted on joining .

I remain Sir,

Guwahati

17.04.04

Faithfully yours

Sd/-

(JAGADISH CHOUDHURY)
Inspector, C.E.
Guwahati I Range

Attended
B.D. Bhowmik
Adm.

Copy

Dr. (Mrs) J Devi
M.B.B.S, M.S. (G.M.C)

STD- 0361
2840291(R)

Date 16.04.04

To Whom It May Concern

This is to certify that Shri Jagadish Choudhury of Ulubari, Ghy-7 is under my treatment and advice due to severe back pain (suspected disc prolapsed). Due to severity of the illness he is advised to take complete bed rest at least for four(4) weeks or till complete recovery w.e.f. 16.04-04. He is further advised to consult Orthopedics dept. at GMCH for proper investigation and treatment.

Sd/-
16-04-04
Asstt. Professor
Department of Anatomy
Gauhati Medical College
Guwahati

*Attested:
Dr. J. Devi
16/4/04*



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

Tel. 91-0364 2224751 / 2223930.

Fax. 91-0364-2223428 / 2226215.

E-Mail: ce@shillongexcise.nic.in

ESTABLISHMENT ORDER No. 62/2004

DATED SHILLONG THE 13th APRIL 2004

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

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

Sl.No	Name	From	To
1.	Shri James Augustine	Appeals Branch, Central Excise Hqs., Shillong.	Guwahati Range I, Guwahati Division.
2.	Shri J. Choudhury	Guwahati Range I, Guwahati Division.	Nagaon Division
3.	Shri. Rajesh Choudhury	Divisional Anti-Evasion, Silchar Division.	Agartala Range, Silchar Division.
4.	Shri. Rajesh Bhattacharjee	Hqs. Audit Unit, Guwahati	Divisional Anti-Evasion, Silchar Division.
5.	Shri. A.K. Bhakraborty	Agartala Range, Silchar Division.	Dibrugarh Central Excise Commissionerate.

- (I) This order is issued on administrative grounds.
(II) The officers stand relieved on 16th April 2004.
(III) The Assistant Commissioner, Central Excise, Nagaon Division is directed to issue necessary
orders for posting the officer placed at Sl.No.2 as he deems fit.

(B. THAMAR)
ADDITIONAL COMMISSIONER (P&V).

C.No.11(3)10/ET-III/2003/11091-107

Dated : 13 APR 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.

Contd... -2-

*Attended
B. Thamar
13/4/04*