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**CENTRAL ADMINISTRATIVE TRIBUNAL**  
**GUWAHATI BENCH**  
**GUWAHATI-05**

(DESTRUCTION OF RECORD RULES, 1990)

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SECTION OFFICER (Judl.)

Original Application No. B 214/05

Review Application No.

Applicant(S): K. B Bhujal

Respondant(S): Wol 2 ans.

Advocate for the Applicant(s):- Mr J. L. Sankar, Melchanda rd S. Nair

Advocate for the Respondant(S):- C. Guse.

Notes of the Registry	Date	Order of the Tribunal
	17.8.2005	Heard learned counsel for the parties. The application is disposed of at the admission stage itself.
<p>This application is on file is filed/C. F. for Es. 10/- deposited vide IPC/BD No. 206 1553 20 Dated 9.8.05</p>		<p><i>[Signature]</i> Member</p> <p><i>[Signature]</i> Vice-Chairman</p>

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Dy. Registrar

N. J. 16-8-05

no steps

Received for respondents  
no. 3

3  
18/8/05  
Inspector, Hq. Law Cell;  
Central Excise, Guwahati

22.805

22.8.55  
Copy of the Indt. A  
has been sent to the  
Office for issuing the  
line to the applicant as  
well as to the Add.  
C. G. S. for the resp.  
H. B.

Received  
Usha Rao  
Add Disc  
23/8/05

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CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

O.A./R.A.No. 214/2005

DATE OF DECISION 17.8.2005

..... Sri K.B. Bhujel ..... APPLICANT(S)

..... Mr. J.L. Sarkar ..... ADVOCATE FOR THE  
APPLICANT(S).

-VERSUS -

..... U.O.I. & Ors. .... RESPONDENT(S)

..... Ms. U. Das ..... ADVOCATE FOR THE  
RESPONDENT(S).

THE HON'BLE MR. ~~MR~~ JUSTICE G. SIVARAJAN, VICE CHAIRMAN.

THE HON'BLE MR. K.V. PRAHLADAN, ADMINISTRATIVE MEMBER.

1. Whether Reporters of local papers may be allowed to see the judgment ?
  2. To be referred to the Reporter or not ?
  3. Whether their Lordships wish to see the fair copy of the Judgment ?
  4. Whether the judgment is to be circulated to the other benches ?
- Judgment delivered by Hon'ble Vice-Chairman.
- m
- U. Das*

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CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

Original Application No. 214/2005

Date of Order : This the 17<sup>th</sup> day of August 2005

The Hon'ble Mr. Justice G. Sivarajan, Vice-Chairman.

The Hon'ble Mr. K.V. Prahladan, Administrative Member.

Shri Krishna Bahadur Bhujel  
Deputy Commissioner,  
Central Excise,  
Jorhat Division,  
Jorhat, Assam.

... Applicant

By Advocates Mr. J.L. Sarkar, Mr. M. Chanda and Mr. S. Nath

- Versus -

1. The Union of India,  
Represented by the Secretary to the  
Government of India,  
Ministry of Finance,  
Department of Revenue,  
North Block,  
New Delhi - 110 001.
2. Central Board of Excise and Customs,  
Government of India,  
Through its Chairman,  
North Block,  
New Delhi.
3. The Chief Commissioner,  
Central Excise and Customs,  
Shillong Zone, Meghalaya.

... Respondents

By Ms. U. Das, Addl. C.G.S.C.

ORDER (ORAL)SIVARAJAN. I. (V.C.)

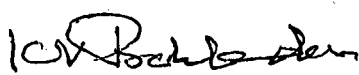
The applicant is a Deputy Commissioner of Central Excise presently working at Jorhat Division, Assam. He is aggrieved by the transfer order dated 01.08.2005 (Annexure - 3) whereby he was transferred from Jorhat to Imphal Excise Division. Mr. J.L. Sarkar, learned counsel for the applicant submits that the applicant had submitted his option after serving in the North Eastern Region for a posting at Mumbai/Siliguri/Shillong and that the respondents without considering the said option transferred him to a far place namely Imphal Customs Division. Counsel submits that the applicant has submitted representations dated 02.08.2005 and 08.08.2005 to the 3<sup>rd</sup> respondent (Annexures - 4 and 5) and now the respondents are seeking to implement the transfer order even before disposal of the representations.

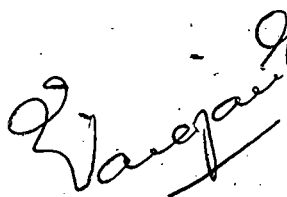
2. We have heard Ms. U. Das, learned Addl. C.G.S.C. for the respondents. The scope of interference with order of transfer is very limited. However, when the applicant has submitted representations pointing out his grievances, it is for the respondents to consider the same, particularly in view of the fact that the applicant has given request for choice posting by way of option to the 3<sup>rd</sup> respondent. The 3<sup>rd</sup> respondent ought to have considered the representations with due seriousness and appropriate orders should have been passed at least by way of interim measures. Since this has not been done, we direct the 3<sup>rd</sup> respondent to consider the representations and pass appropriate orders as expeditiously as possible at any rate within a period of one month from the date of receipt of this order. In the



meantime, if the transfer order has not been implemented, the same in so far as the applicant is concerned, will be kept in abeyance till the orders are passed and communicate to the applicant.

The O.A. is disposed of at the admission stage itself as above.

  
( K.V. PRAHLADAN )  
ADMINISTRATIVE MEMBER

  
( G. SIVARAJAN )  
VICE CHAIRMAN

/mb/

16 JUL 2005

गुवाहाटी न्यायाधीश

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH: GUWAHATI

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

O. A. No. 214 /2005

Shri Krishna Bahadur Bhujel

-Vs-

Union of India and Others.

LIST OF DATES AND SYNOPSIS OF THE APPLICATION

- Transfer policy- 2005- Central Board of Excise and Customs published transfer policy 2005 for Group 'A' officers of Indian Revenue service. In para 5.8 of the said transfer policy specific provision has been laid down for choice station posting on completion of tenure in a particular station in N.E. Region. (Annexure-1)
- 26/28.04.05- Chief Commissioner invited option from all Group 'A' officer including the applicant, who have completed their tenure in the existing places of posting. (Annexure-2)
- September' 04- Applicant submitted 3 choice station in terms of the option invited by the Chief Commissioner pursuant to his letter dated 26/28.04.05.
- 01.08.2005- Respondents issued impugned order of transfer and posting dated 01.08.05 whereby the applicant is sought to be transferred and posted from Jorhat Central Excise to Imphal Customs Division without considering his case for posting in any of the choice station/option submitted by the applicant and thereby violated the relevant provisions contained in para 5.8 of the transfer policy- 2005. (Annexure-3)
- 02.08.2005 - Applicant submitted representation addressed to the Chief Commissioner, Customs & Central Excise, Shillong, interalia praying for consideration of his transfer at Shillong Customs or Central Excise Division taking into consideration his long stay outside of his home town. (Annexure-4)
- 08.08.2005- Applicant submitted another representation praying to retain him at Shillong till February' 2006, he also pointed out that Shri H.

Krishna Bahadur Bhujel

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Sukhlabaidya, Asstt. Commissioner, Central Excise, Shillong who is also transferred vide order dated 01.08.05 is willing to go to Imphal, therefore he requested to consider his mutual transfer with Shri H. Sukhlabaidya. The aforesaid representations are still pending before the authority for consideration. (Annexure-5)

P R A Y E R S

Relief (s) sought for:

Under the facts and circumstances stated above, the applicant humbly prays that Your Lordships be pleased to admit this application, call for the records of the case and issue notice to the respondents to show cause as to why the relief (s) sought for in this application shall not be granted and on perusal of the records and after hearing the parties on the cause or causes that may be shown, be pleased to grant the following relief(s):

- 1 That the Hon'ble Tribunal be pleased to direct the respondents to review the impugned order of transfer and posting dated 01.08.2005 (Annexure-3) so far the applicant is concerned and further be pleased to direct the respondents to modify the order of transfer and posting, by passing appropriate order, posting the applicant in any of his choice station as per his option submitted in September 2004 pursuant to the Chief Commissioner's letter dated 26/28.04.05.

Or

Alternatively, the Hon'ble Tribunal be pleased to direct the respondents to defer the implementation of the impugned transfer order dated 01.08.2005 at least for a period of 6 months in respect of the present applicant.

2. Any other relief (s) to which the applicant is entitled as the Hon'ble Tribunal may deem fit and proper.

Interim order prayed for:

During pendency of the application, the applicant prays for the following interim relief: -

1. That the Hon'ble Tribunal be pleased to stay the operation of the impugned order of transfer and posting dated 01.08.2005 (Annexure-3) in respect of the present applicant till disposal of the original application.

Krishna Bahadur Bhujel



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Filed by the applicant  
through: Subrata Nath.  
Advocate  
16-08-05

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

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

O.A. No. \_\_\_\_\_/2005

**BETWEEN:**

**Shri Krishna Bahadur Bhujel,**

Deputy Commissioner,  
Central Excise,  
Jorhat Division,  
Jorhat, Assam.

-----Applicant.

**-AND-**

1. The Union of India,  
Represented by Secretary to the  
Government of India,  
Ministry of Finance,  
Department of Revenue,  
North Block,  
New Delhi- 110001.
2. Central Board of Excise and Customs,  
Govt. of India,  
Through its Chairman, North Block,  
New Delhi.
3. The Chief Commissioner  
Central Excise and Customs,  
Shillong Zone, Maghalaya.

..... Respondents.

**DETAILS OF THE APPLICATION**

1. Particulars of the order (s) against which this application is made:

*Krishna Bahadur Bhujel*

This application is made against the impugned order bearing letter No. 19/2005 dated 1<sup>st</sup> August' 2005 (Annexure-3), whereby the applicant is sought to be transferred from Jorhat Central Excise Division to Imphal Custom Division in total violation of the professed norms laid down in para 5.8 of the transfer policy of 2005 issued by the Customs and Central Excise department and also without considering the 3 places of choice station opted by the applicant in terms of para 5.8 of the transfer policy more so when post of the cadre of Asstt. Commissioner at least available in one of the opted places and praying for a direction upon the respondents to reconsider/review the order of transfer for posting of the applicant in any of the places opted by the applicant other than Imphal or at least defer the implementation of the impugned transfer order for a period of 6 months to tied up the domestic problems of the applicant.

2. Jurisdiction of the Tribunal:

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

3. Limitation:

The applicant further declares that this application is filed within the limitation prescribed under Section- 21 of the Administrative Tribunals Act' 1985.

4. Facts of the case:

4.1 That the applicant is a citizen of India and as such he is entitled to all the rights, protections and privileges as guaranteed under the Constitution of India.

4.2 That the applicant is a Group- A officer, in the department of Central and Customs, now working as Assistant Commissioner in the Central Excise department at Jorhat. The applicant was initially appointed as Inspector in the Central Excise and Customs department in the year 1975 and

Rishna Bahadur Bhujel

thereafter, promoted as Superintendent in the year 1988, however, he was subsequently promoted to the post of Asstt. Commissioner in Group-A service in the Central Excise and Customs department on 12.06.1998 and posted at Govt. Opium & Alkaloids Works (G.O.A.W), Gajipur, Uttar Pradesh. He has served in different places both in the capacity of Inspector, Superintendent as well as Asstt. Commissioner in the Central Excise and Customs department, more particularly, the applicant served at Imphal during the period from November' 1995 to June' 1998 as Superintendent. The applicant was transferred and posted to Jorhat Central Excise Division on 31.10.2000 (A/N) and accordingly he joined at Jorhat in the capacity of Assistant Commissioner on 03.11.2000 and since then the applicant is continuously working at Jorhat although he has completed his tenure of posting in the present place of posting.

- 4.3 That it is stated that with reference to letter dated 26<sup>th</sup> /28<sup>th</sup> April' 2005 bearing No. C. No. II (8) 12/ET/COMMR/DIB/03/5050-58, option for transfer and posting sought from all Group 'A' officer including the applicant who are otherwise due for transfer. The applicant accordingly submitted his option in the month of September' 2004 at least for 3 choice places in terms of the provisions laid down in para 5.8 of the transfer policy of 2005 formulated for transfer and posting of Group 'A' officers of the Central Excise and Customs. In his option representation submitted to the CBEC, New Delhi, the applicant submitted option for transfer at any of the following 3 places:

- ✓
1. Mumbai
  2. Siliguri
  3. Shillong

The applicant was under the expectation that his case would be considered in terms of the options submitted by him as per transfer policy of 2005.

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Copy of the transfer policy of 2005 and option letter dated 26/28.04.05 are enclosed herewith as Annexure-1 and 2 respectively.

- 4.4 That most surprisingly by the impugned order issued order No. 19/2005 dated 1<sup>st</sup> August' 2005 bearing Memo No. C. No. II (3) 9/CCO/SH/2005/61869-897. The applicant is now sought to be transferred from Jorhat Central Excise Division to Imphal Customs Division without considering any of the places opted by the applicant in terms of the provision laid down in para 5.8 of the transfer policy of 2005. It is pertinent to mention here that the post of Assistant Commissioner, Custom fall vacant in 1 places out of the 3 places opted by the applicant i.e. at Shillong, in view of transfer and posting of Shri L. Lalngurauva, Asstt. Commissioner, transferred and posted from Shillong, Customs Division to Aizwal Customs Division, therefore, there is no difficulty on the part of the respondents to accommodate the present applicant at Shillong.

Copy of the impugned order of transfer and posting dated 01.08.05 are enclosed herewith as Annexure- 3.

- 4.5 That it is stated that the applicant completed about 5 years at Jorhat although as per transfer policy for Group 'A' Officers in the department of Central Excise and Customs the tenure of posting is 2 years in a place. In this connection it is relevant to mention here that the applicant after completion of his 2 years of service at Jorhat submitted representation for consideration of his transfer and posting at Shillong but those representations were not considered. The applicant although submitted his option for 3 places but unfortunately the said options were also not considered while the transfer and posting order was issued, in total violation of the provision laid down in para 5.8 of the transfer policy of 2005, even no attempt is made to accommodate the applicant in any of his choice station although the authority is aware that post in the cadre of

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Asstt. Commissioner is available at least in 1 place out of the 3 places opted by the applicant i.e. at Shillong. Be it stated that the order of transfer and posting dated 01.08.2005 has been passed treating the applicant as Assistant Commissioner, whereas, the applicant in the meanwhile promoted as Deputy Commissioner vide order bearing letter No. F. No. A-32012/20/2004-Ad.II dated 16.05.2005.

- 4.6 That the applicant immediately after receipt of the transfer order dated 01.08.04 submitted one representation on 02.08.2005 addressed to the Chief Commissioner, Customs & Central Excise, North Eastern Zone, Shillong, interalia praying for consideration of his transfer at Shillong Customs or Central Excise Division taking into consideration of his long stay outside his home town. In his representation applicant also submitted that the applicant was transferred from Gazipur (Uttar Pradesh) to Shillong in the month of March' 2000 and he was again transferred to Jorhat Central Excise in the month of November' 2000 and till date he is serving at Jorhat. Thereafter, on 08.08.05 the applicant submitted another representation addressed to the Chief Commissioner, Customs and Central Excise, NER, Shillong, wherein the applicant stated that he is willing to go to Imphal but due to certain compelling circumstances such as medical treatment as well as for domestic problems he requested to retain him in Shillong till February' 2006 or in the present place. The applicant in his representation dated 08.08.05 also pointed out that Shri H. Sukhlabaidya, Assistant Commissioner, Silchar, who is also transferred vide transfer order dated 01.08.05 to Shillong, is willing to go to Imphal, therefore, he requested to consider his mutual posting with Shri H. Sukhlabaidya. The said representation submitted by the applicant on 02.08.05 and 08.08.05 are still pending before the respondent authority.

However, the applicant while asked for submission of his option as per transfer policy of 2005 he has not confined his option only to a particular place like Shillong but opted for other 2 places in addition to

Krishna Bahadur Bhujel

Shillong but even then the same has not been considered in the light of the direction contained in the transfer policy of 2005 as such the impugned order of transfer dated 1<sup>st</sup> August' 2005 is liable to be set aside and quashed on the short ground of violation of professed norms. It is obligatory on the part of the respondents Union of India to consider the transfer and posting of the officers belonging to Group 'A' cadre strictly in terms of the relevant provisions contained in the transfer policy which is formulated by the respondents authority themselves, more so when there is a absolutely no difficulty on the part of the respondents to accommodate the applicant in any of the places opted by him. Therefore, it is a deliberate and willful violation of the transfer policy and the impugned order of transfer cannot be said to have been passed either in public interest or due to administrative exigencies rather it is a routine transfer on completion of the tenure and as such there is no difficulty on the part of the respondents to accommodate an officer of their establishment in any of the choice places in terms of his option in the light of the direction contained in the transfer policy of 2005 particularly in view of the compelling circumstances which the applicant stated in his representation dated 08.08.05 as stated above.

Copy of the representations dated 02.08.2005 and 08.08.05 are enclosed herewith for perusal of Hon'ble Tribunal as Annexure- 4 and 5 respectively.

- 4.7 That it is stated that in the transfer policy of CBEC relating to Group 'A' Officers of the Central Excise and Customs department published during the year 2005, it is specifically laid down in para 5.8 that the officers after completing their tenure in the North Eastern Region would get preference in posting to station of their choice. The relevant portion of paragraph 5.8 of the transfer policy of CBEC of 2005 is quoted below:

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"5.8 The officers after completing their tenure in North Eastern Region (Assam, Sikkim, Meghalaya, Mizoram, Manipur, Nagaland, Arunachal Pradesh and Tripura), Jammu and Kashmir, NACEN and its RTIs and Vigilance Directorate and CESTAT will get preference in posting to stations of their choice."

In view of the specific provision laid down in the transfer policy-2005, the applicant is at least entitled to a choice station posting out of 3 places mentioned by the applicant in his option submitted to the respondent department more so when the posts in the cadre of Assistant Commissioner are available. The respondents could have easily accommodate the applicant in any of his choice station but no effort at all is made on the part of the authority to accommodate the applicant in his choice station that too for medical problems of his wife without much difficulty. The guideline/direction/provisions contained in the transfer policy- 2005 remain in paper only. It is submitted that deliberate violation of a transfer guideline itself is malafide and moreso when it was possible on the part of the transferring authority to accommodate the applicant in his choice station within the terms of the direction contained in the transfer policy of 2005.

It is obligatory on the part of the respondents to comply with the guideline when there is administrative exigency since the impugned order of transfer and posting dated 01.08.05 is a routine order of transfer. In support of the contention raised in this paragraph the applicant relied upon the decision dated 20.02.2001 passed in the case of C. Selvacoumar - Vs- Union of India & Ors., reported in 2002 (2) SLJ CAT (Madras) 513, wherein it is held by the leaned Tribunal, Madras Bench that transfer against guideline is bad in law. It is also held that deviation from the guideline is permissible only in the case of administrative exigency.

*Krishna Bahadur Bhujel*

4.8 That the transfer policy - 2005 is a transfer policy issued by the CBEC as such the respondents are duty bound to comply with the guidelines contained in the aforesaid transfer policy and deviation in the said guideline is not permissible when there is no administrative exigency. Therefore, the Hon'ble Tribunal be pleased to direct the respondents to produce the relevant records pertaining the transfer and posting of the applicant only with the view of intention to see whether any of the option submitted by the applicant was considered by the respondents while passing the impugned order of transfer and posting in respect of the present applicant. It is made clear that till filing of this application the applicant has not yet been released and as such praying for an appropriate interim order staying the operation order dated 01.08.05 so far the applicant is concerned.

4.9 That it is a fit case for the Hon'ble Tribunal to interfere with to protect the right and interest of the applicant by passing an appropriate order granting the adequate relief to the applicant.

4.10 That this application is made bonafide and for the cause of justice.

5. Grounds for relief (s) with legal provisions:

5.1 For that, the impugned order has been passed in total violation of the provision laid down in para 5.8 of the transfer policy- 2005, without considering the option of 3 choice places submitted by the applicant pursuant to the direction contained in Chief Commissioner's letter dated 26/28 April' 2005.

5.2 For that, the applicant is not opposing against any order of transfer and posting but praying for consideration of his posting as per option invited by the respondents themselves in the light of the direction contained in the transfer policy- 2005.

*Krishna Bahadur Bhatnagar*



- 5.3 For that, respondents did not considered any of the choice station as per option submitted by the applicant as required under the guidelines contained in the transfer policy - 2005 as such it is a deliberate violation of the transfer policy issued by the respondents themselves.
- 5.4 For that, the impugned order of transfer and posting dated 01.08.2005 is of routine nature and without having any administrative exigency as such the respondents could have accommodated the applicant without any difficulty in his choice station indicated by the applicant as per option invited by the respondents themselves.
- 5.5 For that, post of Assistant Commissioner, Customs is available at Shillong as evidenced from the transfer order dated 01.08.05. Moreover, the applicant may be accommodated at Shillong Central Excise by mutual transfer as prayed by him in his representation dated 08.08.2005 (Annexure-5).
- 5.6 For that options invited by the respondents at their instance vide their letter dated 26/28.04.05 (Annexure-2) but no effort has been made by the respondents for posting the applicant in any of his choice station while issuing the impugned transfer and posting order.
- 5.7 For that respondents authority are not entitled to make a deviation deliberately from the guidelines contained in the transfer policy when there is no administrative exigency and as such the action of the respondents smacks malafide which would be evident from the relevant records of the transfer and posting.
- 5.9 For that it is obligatory on the part of the respondents Union of India to comply with the instructions/guideline contained in the transfer policy before passing the impugned order of transfer and posting dated 01.08.05 in respect of the present applicant and on that score alone the impugned

Krishna Bahadur Bhajel

order is liable to be set aside and quashed in respect of the present applicant.

5.10 For that the applicant has not yet been released till filing of this application and none of the representation of the applicant were considered by the respondents.

5.11 For that deliberate violation of the transfer policy without administrative exigency, such action is itself malafide.

6. Details of remedies exhausted.

That the applicant declares that he has exhausted all the remedies available to and there is no other alternative remedy than to file this application.

7. Matters not previously filed or pending with any other Court.

The applicant further declares that he had not previously filed any application, Writ Petition or Suit before any Court or any other Authority or any other Bench of the Tribunal regarding the subject matter of this application nor any such application, Writ Petition or Suit is pending before any of them.

8. Relief (s) sought for:

Under the facts and circumstances stated above, the applicant humbly prays that Your Lordships be pleased to admit this application, call for the records of the case and issue notice to the respondents to show cause as to why the relief (s) sought for in this application shall not be granted and on perusal of the records and after hearing the parties on the cause or causes that may be shown, be pleased to grant the following relief(s):

8.1 That the Hon'ble Tribunal be pleased to direct the respondents to review the impugned order of transfer and posting dated 01.08.2005 (Annexure-3)

Krishna Bahadur Bhujel

so far the applicant is concerned and further be pleased to direct the respondents to modify the order of transfer and posting, by passing appropriate order, posting the applicant in any of his choice station as per his option submitted in September 2004 pursuant to the Chief Commissioner's letter dated 26/28.04.05.

Or

Alternatively, the Hon'ble Tribunal be pleased to direct the respondents to defer the implementation of the impugned transfer order dated 01.08.2005 at least for a period of 6 months in respect of the present applicant.

8.2 Any other relief (s) to which the applicant is entitled as the Hon'ble Tribunal may deem fit and proper.

9. Interim order prayed for:

During pendency of the application, the applicant prays for the following interim relief: -

9.1 That the Hon'ble Tribunal be pleased to stay the operation of the impugned order of transfer and posting dated 01.08.2005 (Annexure-3) in respect of the present applicant till disposal of the original application.

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11. Particulars of the I.P.O

i)	I.P.O No.	: 209 358320
ii)	Date of issue	: 9.8.05
iii)	Issued from	: GPO, Guwahati
iv)	Payable at	: GPO, Guwahati

12. List of enclosures:

As given in the index.

Krishna Bahadur Bhujel

VERIFICATION

I, Shri Krishna Bahadur Bhujel, S/o- Late Ranabir Bhujel, aged about 52 years, working as Deputy Commissioner, Central Excise, Jorhat, in the office of the Division office of the Central Excise, do hereby verify that the statements made in Paragraph 1 to 4 and 6 to 12 are true to my knowledge and those made in Paragraph 5 are true to my legal advice and I have not suppressed any material fact.

And I sign this verification on this the 14<sup>th</sup> day of August, 2005.

*Krishna Bahadur Bhujel*

2005

TRANSFER/ PLACEMENT POLICY FOR GROUP 'A' OFFICERS OF  
THE INDIAN REVENUE SERVICE (C & CE)

The Government has taken major initiatives for tax reforms, and has restructured the administration with an emphasis on reducing the burden on tax payers and administration; imparting greater transparency and minimizing discretion so as to ensure efficiency and reputation of merit and honesty.

The successful implementation of tax reforms depends on the efficiency of the delivery system. A significant contributor to the effectiveness of the administrative machinery is a credible human resource development policy, which offers opportunities for excellence and career advancement through a proper placement strategy.

- 1.3 The existing placement policy has been in place for over a decade. Based on the experience of its implementation, a review of the present system of transfers and postings was carried out. Accordingly, a new Transfer/ Placement Policy (herein after referred to as the Transfer Policy) for Group 'A' Officers of IRS (C&CE) has been formulated. The new transfer/ placement policy shall come into effect from 1<sup>st</sup> April, 2005.

## SALIENT FEATURES OF THIS TRANSFER POLICY

- 2.1 a) The salient features of this Transfer are as follows: a) All transfer and postings of Group 'A' officers of IRS (C&CE) shall be effected by the Board/Placement Committee or on their recommendation as stated hereinafter;
- b) The Transfer policy has been formulated for officers at different levels;
- c) All stations have been categorized in three classes and tenure of stay in different classes of station has been prescribed;
- d) All posts have been divided into two categories, namely, Sensitive and Non-Sensitive;
- e) All posts have been categorized as field and non-field posts.
- f) Guidelines for dealing with different types of "compassionate grounds" cases have been laid down;
- g) All annual transfer orders shall be normally issued by 30<sup>th</sup> April and,

Accepted  
for  
Action

in any case, not later than 31<sup>st</sup>  
May of the year.

- 2.2 A correct and complete database is a sine qua non for operationalising the Placement Policy. CBEC shall ensure that the database containing the profiles of all Group 'A' officers is regularly updated.
- 2.3 All grievances arising out of the implementation of This Transfer Policy shall be addressed in accordance with the guidelines issued by the Department of Personnel & Training, only after the officer has joined his new assignment.
- 2.4 This Transfer Policy shall not be applicable to the transfer of Chief Commissioners /Directors General.

### 3.0 THE BOARD/ PLACEMENT COMMITTEE:

- 3.1 The Board will recommend proposals for posting of Chief Commissioners /Directors General and Commissioners for approval of the Government i.e. Finance Minister through Revenue Secretary and Minister of State (Revenue). Joint Secretary (Administration), CBEC will serve as Secretary to the Board for this purpose.
- 3.2 The Placement Committee will be the final authority for transfer of officers below the rank of Commissioner, provided the case falls within the purview the existing guidelines. After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS (R) before giving effect to the annual transfers proposals. Approval of the Government will be required in case a deviation from the existing guidelines has to be made.
- 3.3 The Placement Committee shall consist of the following:
  - a) Chairman;
  - b) Member (Personnel and Vigilance);
  - c) One Member of CBEC to be nominated, in rotation, by the Chairman of the Board for a period of six months; and
  - d) Joint Secretary (Admn.) posted in CBEC as its Member-Secretary
- 3.4 The minutes of the meeting of the Board/Placement Committee shall be drawn up and approved by all Members within 24 hours in a meeting (not by circulation). These must be approved by the competent authority within thirty days.

#### 4.0 TRANSFER POLICY FOR OFFICERS AT DIFFERENT LEVELS

- 4.1 In case of Commissioners and Chief Commissioners/ Directors General, the Board will recommend both the station of posting and the specific charge.
- 4.2 Officers below the rank of Commissioner will be placed at the disposal of the Chief Commissioner/ Director General concerned, for further deployment. While considering the officers for further deployment, the Chief Commissioner/Director General shall keep in mind the old cycle of posting of the said officer considering which Board has placed that officer at their disposal.
- 4.3 The normal practice is transfer on promotion. In individual cases this may give rise to hardship. Hence, this may be decided by the Board/Placement Committee. For this purpose, the grant of Senior Time Scale/Non Functional Selection Grade shall not be treated as promotion.
- 4.4 Directly recruited / newly promoted Group 'A' officers shall be given intensive training in accountancy for a period of 2-3 months during the period of probation / upon promotion. Upon completion of training, directly recruited officers shall be normally posted to a class 'A' station, whereas the officers promoted from Group 'B' to Group 'A' shall, on promotion, be transferred out of the station in which they were previously working, unless the balance service is less than three years. Further, in view of the sensitive nature of the job, Appraisers, on or after promotion to the post of Assistant Commissioner, will not continue to remain posted in the Commissionerate which exercised jurisdiction over the Customs House on whose cadre they were originally borne.
- 4.5 As far as possible, an officer shall spend the first nine years of his service on field posts. All posts in the Commissionerates of Customs, Central Excise, Service Tax and the Directorates of Revenue Intelligence and Central Excise Intelligence have been categorized as field posts. Officers upto and including the rank of Commissioners shall ordinarily be posted on field assignments for at least 5, 3 and 2 years respectively, in each of the first 3 decades of their career respectively. During the first six years, the officer shall not ordinarily be given a posting outside the department or sent on a deputation, and should be given exposure in Central Excise, Service Tax and Customs branches, as far as possible. After completing

-16-

six years of service, an officer may be posted to the Board as an Under Secretary.

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- 4.6 As far as possible, the senior most officer may be posted as the Executive Commissioner. However, once posted, a commissioner will not be moved out of the executive charge merely because an officer senior to him has replaced the hitherto junior non-executive Commissioner at that station.
- 4.7 The officers will, as far as possible, be rotated between the Customs and Central Excise branches every two years and adequate experience in Service Tax branch will also be ensured as far as possible. This shall be done after the Annual Transfers have been effected. At stations where there are separate Chief Commissioners of Central Excise and Customs, a committee of all such Chief Commissioners shall collectively decide on the rotation between the two branches at that station. At other stations, local rotation will be done jointly by the Chief Commissioners who exercise control over the posts located at that station.

#### 5.0 CLASSIFICATION OF STATIONS, FIXATION OF TENURES OF POSTING AND ROTATION BETWEEN THEM

- 5.1 The various stations where Group 'A' officers may be posted have been categorized as Class 'A', Class 'B' and Class 'C' [Annexure I-III]. Such categorization is based on the twin criteria of revenue collection and the number of Commissioner level posts at a station.
- 5.2 The categorization of stations may be changed by the Board with the approval of the Government.
- 5.3 The States in the country have been divided into 4 areas viz. East, West, North and South [Annexure-IV]. An officer shall not serve in an 'area' for more than a total of 14 years (hereinafter referred to as a cycle) during his entire tenure up to and including the rank of Commissioner of which tenure in an 'A' station shall be for a maximum of 6 years. The tenure shall not be less than four years in a Class 'B' station and not less than two years in a Class 'C' station. The maximum total tenure of an officer in all Class 'A' stations during his service upto and including the rank of Commissioner shall be 16 years. The tenure of posting in Customs Overseas Intelligence Network shall not exceed three years. A stay of more than nine months in a station (to be computed as on 31<sup>st</sup> December of the previous year) will be treated as a complete year, and the length of the period of stay



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shall be counted from the date of joining. An officer posted in Class 'A' or 'B' station can opt to move to a lower category station after he has completed at least half his tenure in that station.

5.4

An officer shall be rotated between the three different classes of stations. After completing one cycle of posting, the officer shall be moved to another area. Further, as far as possible, an officer shall serve in at least two areas of the country viz. North, South, East, and West, during his career upto and including the rank of Commissioner.

It may be clarified that an officer can be posted from a Class 'A' station to a Class 'B' or Class 'C' station (not necessarily in that order) in any other area and vice versa, provided that if he had been posted in that area earlier, a minimum period of 2 years should have elapsed before he can be posted again to the same area (called cooling off period).

5.5

All postings in the Board and deputation to technical posts in the Department of Revenue, Central Economic Intelligence Bureau (CEIB), Enforcement Directorate, Authority for Advance Rulings (AAR), Competent Authorities (CAs), Appellate Tribunal for Forfeited Property (ATFP), Customs, Excise and Service Tax Tribunal (CESTAT) and Settlement Commission shall not count towards calculation of stay at a particular station/area but may be so counted at the option of the officer. However, an officer who has been on deputation to any one of the aforesaid bodies shall not ordinarily be considered for another deputation to any of the aforesaid organizations. When an officer applies for clearance for a posting on deputation, his previous history of postings will be considered while giving cadre clearance. An officer shall invariably be transferred out of the station in which he was on deputation on his return.

5.6

In order to encourage officers to seek postings in Class 'C' station, the Government shall sanction:

- a) At least one vehicle for office use in every Class 'C' station, irrespective of the level of the officer heading the office; and
- b) 100 per cent housing facilities at the Officer level to the extent possible.
- c) The starting point for

computing the stay in Class 'A',  
'B' or 'C' station shall be the  
date of joining at the station.

- 5.7) Joint Secretary (Admn.) posted in CBEC as its Member-Secretary
- 5.8 The officers after completing their tenure in North Eastern Region (Assam, Sikkim, Meghalaya, Mizoram, Manipur, Nagaland, Arunachal Pradesh and Tripura), Jammu and Kashmir, NACEN and its RTIs and Vigilance Directorate and CESTAT will get preference in posting to stations of their choice.
- 5.9 When a certain number of officers are due for moving out of a station to a new station or by local rotation to new postings in the same station for the reason of having completed their tenure, but cannot be so moved due to inadequate number of vacancies available, the officer who has served for longer periods will be moved first.
- 5.10 The station of the posting will be taken as the actual place where an officer is posted and not head quarters of Commissionerate/ Directorate to which the officer is posted.

## 6.0 CATEGORISATION OF POSTS INTO SENSITIVE AND NON-SENSITIVE

- 6.1 All posts in CBEC have been classified into sensitive and non-sensitive with the approval of the Government: [Annexure-V]
- 6.2 Ordinarily, the tenure of an officer on a sensitive post shall be two to three years at one stretch.

## 7.0 POSTINGS IN DIRECTORATES OF REVENUE INTELLIGENCE, CENTRAL EXCISE INTELLIGENCE, VIGILANCE AND SYSTEMS (CBEC)

- 7.1 In the Directorates of Revenue Intelligence, Central Excise Intelligence, Vigilance and Systems, the respective Director General will propose a panel of names for the consideration of the Board/Placement Committee. Individual officers will be selected by the Board/Placement Committee, which will also indicate their station of posting.
- 7.2 The maximum length of tenure in the Directorates of Revenue Intelligence, Central Excise Intelligence and Vigilance will be three years, subject to the condition that no officer shall spend more than six years in these Directorates during his entire service career.

## 8.0 POSTING ON COMPASSIONATE GROUNDS

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In case an officer seeks a posting to a particular station on medical grounds, the Board/Placement Committee is empowered to take a decision on his plea. However, if required, the Board/Placement Committee may refer the case to a Medical Board.

8.2 In case of working couples, if the spouse of an officer is working outside the Department, posting in the same station may be allowed subject to the instructions issued by the Department of Personnel & Training on this issue.

8.3 In case where the spouse is also an officer of the Department, both the officers should be posted to the same station, if they are otherwise eligible, provided that, jointly, they do not occupy more than 50 per cent of the posts in that station.

### 9.0 TRANSFER ON ADMINISTRATIVE GROUNDS OR IN PUBLIC INTEREST

9.1 Notwithstanding anything contained in this policy, Government may, if necessary in public interest, transfer or post any officer to any station or post;

9.2 An officer against whom the CVC has recommended initiation of vigilance proceedings, should not normally be posted or remain posted at the station where the cause of the vigilance proceedings originated. He shall also not be posted on a 'sensitive' charge. This restriction will remain in operation till such time the vigilance matter is not closed.

### 10.0 AVAILMENT OF EARNED OR STUDY LEAVE AFTER ISSUANCE OF TRANSFER ORDERS

An officer under orders of transfer shall be granted Earned Leave or Study Leave only after he has joined his new place of posting. The period spent on Earned Leave or Study Leave will not count towards computation of tenure in that station or 'cooling off' period. Officers who proceed on Earned Leave or study leave without completing the minimum tenure prescribed for the station/area will have to rejoin the same station for completing the prescribed tenure. In other cases the Board/Placement Committee will decide their posting after they rejoin on completion of the Earned leave/Study leave.

Annexure-I

#### CLASS 'A' STATIONS

1. Mumbai (including Thane and Belapur)
2. Delhi (including Faridabad, Gurgaon, NOIDA and Ghaziabad)
3. Chennai
4. Kolkata
5. Bangalore
6. Hyderabad
7. All posts in the Customs Overseas Intelligence Network (COIN)

Annexure-II

#### CLASS 'B' STATIONS

S.No.	STATION
1.	AHMEDABAD

2. ALLHABAD
3. MANGALORE
4. COCHIN
5. BHUBANESHWAR
6. INDORE
7. RAIPUR
8. TRICHY
9. MEERUT
10. VIZAG
11. JAIPUR
12. CHANDIGARH (INCLUDING JALLANDHAR)
13. PATNA
14. LUCKNOW
15. KANPUR
16. RAIGARH
17. PUNE
18. VADODARA
19. GOA
20. SURAT
21. JAMNAGAR
22. KANDLA
23. LUDHIANA
24. NAGPUR
25. NASIK
26. RANCHI
27. RAJKOT

Annexure-III

CLASS 'C' STATIONS ANNEXURE-IV

S.No.	STATION
1.	AMRITSAR
2.	AURANGABAD
3.	BELGAUM
4.	BHAVNAGAR
5.	BHOPAL
6.	BOLPUR
7.	CALICUT
8.	COIMBATORE
9.	DAMAN

10. DIBRUGARH
  11. GUNTUR
  12. GUWAHATI
  13. GWALIOR
  14. HALDIA
  15. HAZARIBAGH
  16. JAMMU & KASHMIR
  17. JAMSHEDPUR
  18. JODHPUR
  19. MADURAI
  20. MYSORE
  21. PUNCHKULA
  22. PONDICHERRY
  23. ROHTAK
  24. SALEM
  25. SHILLONG
  26. SILIGURI
  27. TRIVANDRUM
  28. TIRUNELVELI
  29. TIRUPATI
  30. TUTICORIN
  31. VAPI
- REMAINING CITIES (OTHER THAN CLASS 'A' AND CLASS 'B' STATIONS)

#### Annexure-IV

**North Zone:** Jurisdictional areas of Chief Commissioners of Customs & Central Excise of Chandigarh, Delhi, Jaipur, Lucknow, Meerut (falling in the States of J&K, Himachal Pradesh, Punjab, Uttaranchal, U.P., Delhi, Haryana, Rajasthan & Union Territory of Chandigarh)

**East Zone:** Jurisdictional areas of Chief Commissioners of Customs & Central Excise of Bhubaneswar, Kolkata, Ranchi, Shillong, Patna (falling in the States of Bihar, Orissa, Jharkhand, West Bengal, Meghalaya, Nagaland, Assam, Sikkim, Manipur, Mizoram & Union Territory of Andaman & Nicobar).

**West Zone:** Jurisdictional area of Chief Commissioner of Customs & Central Excise of Ahmedabad, Mumbai, Pune, Vadodara, Nagpur & Bhopal (falling in the States: Gujarat, Maharashtra, Goa, Madhya Pradesh, Chhattisgarh & Union Territory of Daman & Diu)

**South Zone :** Jurisdictional area of Chief Commissioner of Customs & Central Excise of Bangalore, Chennai, Cochin, Coimbatore, Hyderabad, Mangalore, Visakhapatnam (falling in the States of Andhra Pradesh, Karnataka, Tamil Nadu, Kerala & Union Territory of Pondicherry & Lakshadweep)

#### Annexure-V

Categorization of posts into sensitive and non-sensitive: The following posts have been categorized as sensitive and non-sensitive:

# Customs Commissionerate

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S.No.	Group 'A' post	Section/Branch	Category
1.	Commissioner		Sensitive
	Commr.(Gen.)		Sensitive
	Commr.(Appeals)		Non-Sensitive
	Commr.(Adj.)		Non-Sensitive
	Addl./Jt. Commr./DC/AD	Preventive	Sensitive
		Legal	Non-Sensitive
		Rummaging & Intelligence	Sensitive
		SIIB	Sensitive
		Air Intelligence	Sensitive
		Airport	Sensitive
		Town Intelligence	Sensitive
		All Appraising Groups	Sensitive
		Docks/Shed	Sensitive
		Statistics	Non-Sensitive
		Audit	Non-Sensitive
		Review	Non-Sensitive
		Tribunal	Non-Sensitive
		MCD	Non-Sensitive
		All other charges which do not involve regular dealings with the public	Non-Sensitive

## B. Central Excise Commissionerate

S.No.	Group 'A' post	Section/Branch	Category
1.	Commissioner		Sensitive
	Commr.(Appeals)		Non-Sensitive
	Commr.(Adj.)		Non-Sensitive
	Addl./Jt. Commr./DC/AD	Anti-Evasion	Sensitive
		Legal & Adjudication	Non-Sensitive

P&V	Sensitive
Audit	Non-Sensitive
Divisions	Sensitive
Review	Non-Sensitive
Technical/Audit	Non-Sensitive
Chief Commissioner's Unit/Office	Non-Sensitive

C. Directorates

S.No.	Group 'A' post	Section/Branch	Category
1.	All posts in DGRI		Sensitive
2.	All posts in DG (V)		Sensitive
3.	All posts in Central Bureau of Narcotics		Sensitive
4.	All posts in DGCEI		Non-Sensitive
5.	All posts in CDR Office		Non-Sensitive
6.	All other Directorates		Sensitive

FAX/SPEED POST



OFFICE OF THE CHIEF COMMISSIONER  
CENTRAL EXCISE & CUSTOMS  
SHILLONG ZONE  
NORTH EASTERN REGION

3rd Floor, Crescens Building, MIG Road, Shillong - 793001,  
Phone: 0364-2500131. Fax: 0364-2224747.

E-mail:- [geshillong@excise.nic.in](mailto:geshillong@excise.nic.in) EDECS :- (zone18)

C.No. 11(3)12/ECO/SH/2004

Dated : 26<sup>th</sup> April, 2005

The Commissioner  
Central Excise  
Dibrugarh

The Commissioner  
Customs(Preventive)  
N.E.R., Shillong.

The Commissioner(Appeals)  
Central Excise & Customs  
Guwahati

Sir/Madam,

Subject : Annual General Transfer of Group 'A' Officers -  
Regarding.

I am directed to refer to DOPM's letter F.No.8/11/3(Data bank)/OPM/2004 dated 25.04.2005 alongwith enclosures (5 nos) on the above subject with a request to circulate the same to all Group 'A' Officers due for transfer of your jurisdiction for indicating their option as per guidelines. In this regard you are also requested to kindly submit the desired report as per proforma - I and verified proforma - II for initiating further necessary action latest by 28<sup>th</sup> April, 2005.

Yours faithfully,

*Apalak Das*

(APALAK DAS)

ASSISTANT COMMISSIONER

Enclosure: As above.

C.No. 11(3)12/ET/COMR/DIB/03/ 5050-58

Dated:- 28/4/05

Copy for information and necessary action to :-

1. The Officer on Special Duty to Commissioner, Central Excise & Customs, Dibrugarh.
2. The Additional Commissioner (Tech.)/Joint Commissioner, Excise Hqs. Dibrugarh.
3. The Deputy Commissioner (Audit) Central Excise Hqs. DIB.
4. The Dy/Assistant Commissioner, Central Excise, Dibrugarh, Digboi/Jorhat/Tezpur Division.

He is requested to submit "Proforma-II" duly filled and return FAX.

(G. R. MOHANTY)  
Additional Commissioner (P&A)  
Central Excise, Dibrugarh.

*Affected  
Advocate*



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Annexure -3

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OFFICE OF THE CHIEF COMMISSIONER  
CENTRAL EXCISE & CUSTOMS  
SHILLONG ZONE  
NORTH EASTERN REGION

3rd Floor, Crescens Building, MG Road, Shillong - 793001,  
Phone: 0364-2500131. Fax: 0364-2224747.

E-mail:- [gcshillo@excise.nic.in](mailto:gcshillo@excise.nic.in) EDECS :- (zone18)

**ORDER No. 19/2005**

Dated, Shillong the 1<sup>st</sup> August, 2005

Consequent upon transfer and posting in the Grade of Deputy/ Assistant Commissioner vide Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi's Office Order Nos.94/2005 and 119/2005 communicated under P.No.22013/7/2005-Ad-II dated 21<sup>st</sup> June, 2005 and 27<sup>th</sup> July, 2005, the following posting/adjustment/rotation is hereby ordered with immediate effect and until further order.

Sl. No.	Name of the officer(s)	From	To
1.	Prabhanjan Kumar Mishra	DGICCE, Mumbai	Shillong CX. Hqrs.
2.	A.K. Mandal - II	Kolkata Customs	Digboi, CX. Division
3.	Bikash Ranjan Deb Roy	Kolkata CX	Silchar CX. Division
4.	Gopi Nath Dutta	Kolkata CX	Karimganj, CUS. Division
5.	Bholsanath Das Gupta	Kolkata Customs	Shillong CX. Division
6.	Ajit B. Awasthi	Indore CX	Dibrugarh CX. Hqrs.
7.	Ashish Bijoy Dutta	Siliguri CX	Dibrugarh CX. Division
8.	B.P. Sinha	DGCEI, Kolkata	Guwahati CX. Division
9.	C.D. Baidya	Nagaon CX. Division	Dhubri CX. Division
10.	H. Sukla Baidya	Silchar CX. Division	CUS. Hqrs. Shillong
11.	M.C. Hazarika	Dibrugarh CX. Hqrs.	Jorhat CX. Division
12.	R. Lalugurauva	Shillong CUS. Hqrs.	Aizawl CUS. Division
13.	K.B. Bhujel	Jorhat CX. Division	Imphal CUS. Division
14.	H.R. Saha	Dibrugarh CX. Division	Shillong CX. Hqrs.

Further, Shri B.P. Sinha will hold additional charge of Nagaon CX. Division. Shri M.C. Hazarika will hold additional charge of Tezpur CX Division, Shri A.K. Mandal - II will hold additional charge of Tinsukia Division and Shri K.B. Bhujel will hold additional charge of Dimapur CUS. Division till further orders.

Sd/-  
( J.S.R. KHATHONG )  
CHIEF COMMISSIONER

*Attested  
for  
Accountable*

-26-

Dated : 1<sup>st</sup> August, 2005

1 - AUG 2005

24

C.No.1039/CCO/SH/2005/

61869-827

Copy forwarded for information and necessary action to :-

1. The Member(P&V), CBEC, North Block, New Delhi - 110 001.
2. The Member (CX), CBEC, North Block, New Delhi - 110 001.
3. The Member (Customs), CBEC, North Block, New Delhi - 110 001.
4. The Member (L&D), CBEC, North Block, New Delhi - 110 001.
5. The Joint Secretary (Admin.), CBEC, North Block, New Delhi-110001.
6. The Commissioner(DOPM), Customs & Central Excise, 412-A, Deep Shikha Building, Rajendra Place, New Delhi - 110 008.
7. The Commissioner of Central Excise, Dibrugarh
8. The Commissioner of Central Excise, Shillong.
9. The Commissioner, Customs (Prev), N.E.R., Shillong
10. The Commissioner (Appeals), Central Excise & Customs, Guwahati
11. The Chief Account Officer, Central Excise, Shillong/Dibrugarh & Customs(P), Shillong.
12. The Pay and Accounts Officer, Customs & Central Excise, Shillong.
13. Shri ..... H. R. SAHA ..... Deputy/Assistant Commissioner.

( J.S/R KHATHING )  
CHIEF COMMISSIONER

12/10/05  
 H. R. SAHA  
 T-1

To

The Chief Commissioner  
Customs & Central Excise  
North Eastern Zone  
Shillong

( Through Commissioner, Central excise, Dibrugarh )

Sir,

With most humbly and respectfully, I beg your permission to put before you the following facts for favour of consideration and sympathetic order

That Sir, after my promotion in the grade of Assistant Commissioner in the year 1998 I was transferred to Ghazipur (Uttar Pradesh) and in the month of March 2000 was transferred to Shillong but I was again transferred to Jorhat in the month November 2000 and till date I am at Jorhat

Now, vide Establishment Order No 19/2005 dated 01.08.2005, commencing under C.No.11(3)9 CCO/SH 2005 61869-97 dated 01.08.2005, I have been transferred Imphal.

I, therefore, request you to kindly consider my transfer at Shillong either Customs or Central Excise taking into consideration my longer stay outside my hometown.

For which act of this kindness, I shall remain ever pray

Yours faithfully,

Sd/-

(K B BHUII)  
DEPUTY COMMISSIONER  
CENTRAL EXCISE - JORHAT

C.No.11(3)9 CCO/SH 2005 61869-97

Date

Advance Copy to the Chief Commissioner, Customs & Central Excise, North Eastern Zone, Shillong for information and necessary action at your end

(K B BHUII)  
DEPUTY COMMISSIONER  
CENTRAL EXCISE - JORHAT

Attested  
for  
Advocate

To

- 28 -

Annexure <sup>26</sup> 5

The Chief Commissioner,  
Customs & Central Excise,  
NER, Shillong

(Through Proper Channel)

Sub Transfer to Shillong - request regarding.

Sir,

With most humbly and respectfully, I beg to state the following few facts for favour of your information and favourable orders.

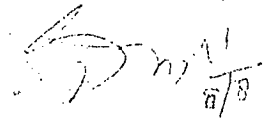
That Sir, though I am willing to go to Imphal but certain compelling circumstances compels me to request you to retain me in Shillong till Feb, 2006 and after that I am willing to go anywhere my department deem proper

That Sir, Shri H. Sukhlabaidya Assistant Commissioner, Silchar is willing to go to Imphal who has services till April, 2006.

I, therefore, request you to kindly consider mutual posting and enable me to cope with unwarranted situation.

For which act of this kindness, I shall remain under the deep debt of gratitude.

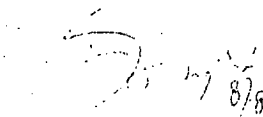
Yours faithfully,



( K.B. Bhujel )

Deputy Commissioner,  
Central Excise, Jorhat Division.

Advance copy to the Chief Commissioner, Customs & Central Excise,  
NER, Shillong for favour of information and necessary action



( K.B. Bhujel )

Deputy Commissioner,  
Central Excise, Jorhat Division

Affected  
Sub-  
Advocate