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

(DESTRUCTION OF RECORD RULES, 1990)

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SECTION OFFICER (Judl.)

Wahle  
25/11/17

CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH:

## ORDERS SHEET

1. Original Application No. 204/06  
 2. Misc Petition No. \_\_\_\_\_  
 3. Contempt Petition No. \_\_\_\_\_  
 4. Review Application No. \_\_\_\_\_

Applicant(S) A. K. Debnayee & SonsRespondant(S) W. O. P. & SonsAdvocate for the applicant(S) J. L. Sankar  
S. K. D. D. D.Advocate for the Respondant M. C. C. C. M. M. Ahmed

Notes of the Registry	Date	Order of the Tribunal
<p>This application is in form of a writ for Rs. 50/-          dated 12.3.06          Dated 12.3.06          Dy. Registrar          Steps taken</p>	17.08.2006	<p>Present: Hon'ble Sri K.V. Sachidanandan          Vice-Chairman.</p> <p>The Applicants are SOG Examination qualified officer now working as Sr. Audit Officer in Group 'B' cadre. They are working in the Office of the Principal Accountant General (Audit) Assam, Guwahati. There are other offices of Accountant General (Audit) in Meghalaya, Manipur, Tripura and Nagaland States. Vide circulars dated 31.03.2006 and 20.04.2006, a scheme has been circulated separating the cadre of Group 'B' officers in Civil Audit Offices. According to the Applicants, the scheme has been formulated on the wrong premises of base office, common cadre/ combined cadre, cadres of SO, AAO, AO and Sr. AO and the preference for posting to deficit offices as per para IV of the policy has not been taken. They have also stated that the Respondents are changing their options from time to time.</p>

Contd/-

17.08.2006

Heard Dr. J.L. Sarkar, learned Counsel for the Applicants and Mr M.U. Ahmed, learned Addl. C.G.S.C. for the Respondents.

pl. comply order  
dated 17-8-06.

17.8.06

Mr M.U. Ahmed, learned Addl. C.G.S.C. for the Respondents submitted that there is a common cadre and it is the policy of the Government and he would like to take instructions on that point. It is also brought to my notice that O.A. Nos. 115/2006, 125/2006, 143/2006 and 246/2006 are pending before this Tribunal on the same issue and since the O.A.s had already been admitted, this O.A. also has to be admitted. Accordingly, the O.A. is admitted.

Post on 19.09.2006 for filing reply statement. In the meantime, in the interest of justice, this Tribunal directs the Respondents not to disturb the Applicants from their places of posting till the next date.

Vice-Chairman

/mb/

19.09.2006 Present: Hon'ble Sri K.V. Sachidanandan  
Vice-Chairman.

Mr M.U. Ahmed, learned Addl. C.G.S.C. for the Respondents wanted to have some time to file reply statement. Let it be done.

Post on 16.11.2006. Interim order will continue till the next date.

Vice-Chairman

/mb/

Notice & order sent  
to D/section for  
issuing to resp.nos.  
1, 2, 3, 5, 6 & 7 by regd.  
A/D post and resp. no-4  
received by hand.

25/8/06. D/No-865 to 869  
Dt= 28/8/06

Notice duly served  
on resp. no-4.

10/10/06 order dt. 19/10/06 issued to

① No Wls has been  
filed.

ms  
15.11.06.

7-12-06

No Wls has been  
filed.

ms

order dt. 8/12/06  
issuing to learned  
advocate's for both  
the parties.

ms  
11/12/06.

No Wls has been  
filed.

ms  
22.1.07.

order dt. 23/1/07  
issuing to learned  
advocate's for both  
the parties.

ms  
24/1/07.

16.11.2006 Present: Hon'ble Sri K.V. Sachidanandan  
Vice-Chairman.

Learned Counsel for the  
Respondents wanted time to file reply  
statement. Let it be done.

Post on 08.12.2006.



Vice-Chairman

/mb/

08.12.2006 Present: Hon'ble Sri K.V. Sachidanandan  
Vice-Chairman.

Six weeks time is granted to the  
Respondents to file reply statement. Post  
on 23.01.2006. Interim order shall  
continue till the next date.



Vice-Chairman

/mb/

23.1.2007 Further time is granted to the  
Respondents for filing of reply statement.

Post on 28.2.2007, Interim order  
will continue till such time.



Vice-Chairman

/bb/



OA. 204/2006

5.3.07.

Counsel for the respondent has received the copy of the written statement but he would like to some more time. Post the matter on 13.3.07. Interim W order shall continue.

15-11-06

① No Ws have been filed.

lm

Vice-Chairman

No Ws have been filed.

13.3.07.

Counsel for the respondents has submitted that the copy of the written statement is being filed to-day. Let it be brought on record, if it is otherwise in order. Liberty is given to the applicant to file rejoinder, if any. Post the matter on 4.4.07.

Member

Vice-Chairman

Order dt. 5/3/07  
issuing to learned  
advocate's for both  
the parties.

lm

No Ws have been filed.

4.4.07.

Post the matter on 23.5.07.

12-3-07

15.3.07

Ws filed by 23.5.2007  
Expt-4, Page-1 to 21.

15.3.07

Rejoinder also  
filed by the Applicant.

Mr. M. U. Ahmed, learned Addl. C.G.S.C. submitted that Respondents have filed written statement. Dr. J.L. Sarkar, learned counsel for the Applicant wanted time to file rejoinder. Let it be done within three weeks.

Post on 22.06.2007.

Vice-Chairman

3-4-07

/bb/

Pleadings complete.

the case is ready  
for hearing.

22.5.07.

22.6.2007

At the request made by  
Dr.J.L.Sarkar, learned counsel for the  
Applicant let the case be posted on  
01.08.2007.

The case is ready  
for hearing

/bb/

Vice-Chairman

31.7.07 1.8.07.

Pleadings are completed. Post the  
matter before the next Division Bench.

Vice-Chairman

24.12.07

lm

Additional statement  
filed by the Applicant.  
Copy served.

25.01.2008

On the prayer of Mr M.U.Ahmed,  
learned Addl. Standing counsel appearing  
for the Respondents this case stands  
adjourned to 15.02.2008; when Mr Ahmed  
should cause production of the records  
called for from the Respondents.

Having heard Dr J.L.Sarkar, learned  
counsel appearing for the Applicants and  
Mr M.U.Ahmed, learned Addl. Standing  
counsel appearing for the Respondents  
the interim order that has been passed in  
this case earlier stands modified, —

"Notwithstanding pendency of this  
case the Respondents shall remain free to  
move these Applicants to go on duty to  
different stations/Stations of North Eastern  
Region of India on tour basis."

Send copies of this order to the  
Applicant and also to the Respondents  
and free copies be also handed over to  
learned counsel appearing for both the  
parties.

Call this matter on 15.02.2008.

Member(A)

Vice-Chairman

The case is ready  
for hearing

24.1.08.

25.1.08.

Pl. send order copies to  
the applicant and also to  
the Respondents.  
Free copies of the order  
be handed over to the counsel  
for both the parties.

29.1.08

Order Dt. 25/01/08 sent to  
Section for issuing to  
Respondents, applicant and  
L/Advocates for both parties.

D/No- 924 to 932

Dt: 4/2/08.

Copy duly served on R-1,2,3,7.

15.2.08

Add. WTs filed by  
the Respondents. Copy  
served.

The case is ready  
for hearing.

15.02.2008

On the prayer of the counsel for  
both the parties call this matter on  
20.03.200 for hearing.

(Khushiram)  
Member(A)

(M.R. Mohanty)  
Vice-Chairman

pg

19.3.08.

20.03.2008

Adjourned to 24.04.2008 for hearing.

Respondents should cause production of the  
records (called for in M.P. No.28/2008) through  
their Standing counsel on the date fixed.

Supply Copy to Ld. Addl. S.C.

(Khushiram)  
Member (A)

(M.R. Mohanty)  
Vice-Chairman

/bb/

24.04.2008

Call this Part heard matter on 22<sup>nd</sup>  
May, 2008.

The case is ready  
for hearing.

23.4.08.

lm

(M.R. Mohanty)  
Vice-Chairman

The case is ready  
for hearing.

22.05.2008

Heard in part. Call this matter on  
12.6.2008 for further hearing.

(Khushiram)  
Member(A)

(M.R. Mohanty)  
Vice-Chairman

lm

12.06.2008

Heard further in part. Call this matter  
on 22.07.2008 for further hearing.

(Khushiram)  
Member(A)

(M.R. Mohanty)  
Vice-Chairman

nkm

0-A-204/06

22.07.08

Heard Dr J.L.Sarkar, learned counsel appearing for the Applicant and Mr M.U.Ahmed, learned Addl. Standing counsel appearing for the Respondents. Perused the materials placed on record. Hearing concluded. Order reserved.

(Khushiram)  
Member(A)

(M.R.Mohanty)  
Vice-Chairman

PG

01.08.2008

Judgment pronounced in open Court.

Kept in separate sheets. Application is dismissed with cost of Rs. 1,000/- levied on each Applicant.

(Khushiram)  
Member(A)

(M.R.Mohanty)  
Vice-Chairman

lm

copy record  
B. Pendin.  
NA 6.8.2008  
SLC & C. 2.7.08

2nd copy by  
Respondent No 7  
(A. R. P. K. P. V. L.)  
A to  
1/10/08

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CENTRAL ADMINISTRATIVE TRIBUNAL, GUWAHATI BENCH

Original Application No.154/07, 155/07, 27/07, 28/07, 203/06 & 204/06.

Date of Order : This the 1st Day of August, 2008.

THE HON'BLE MR MANORANJAN MOHANTY, VICE CHAIRMAN

THE HON'BLE MR KHUSHIRAM, ADMINISTRATIVE MEMBER

O.A. 154/2007

- 1.Smt Perly Kharpran, Sr. Accountant
- 2.Shri Jubanlak Hynniewta, Sr. Accountant
- 3.Shri Woston Hynniewta, Sr. Accountant
- 4.Smti Sheree M. Swer, Sr. Accountant
- 5.Shri Paokhotinthang Haokip, Sr. Accountant
- 6.Smti Dariti Mawiong, Sr. Accountant
- 7.Smt Bebedicta wallang, Sr. Accountant
- 8.Smt Saira POassah Haque, Sr. Accountant
- 9.Shri Frankie A. Pariat, Sr. Accountant
- 10.Smti Arbina Pathaw, Sr. Accountant
- 11.Shri Samsul Kharkongor, Sr. Accountant
- 12.Shri Sudesh Pradhan, Sr. Accountant
- 13.Mrs Mary L. Warjri, Sr. Accountant
- 14.Smti Silma Kharmihpen, Sr. Accountant
- 15.Smti Costarica Shadap, Sr. Accountant
- 16.Shri Jangkhokam Guite, Sr. Accountant
- 17.Smti Fatima Nongkyrih, Sr. Accountant
18. Shri Pramod Kr. Basumatary, Sr. Accountant
- 19.Smti Ropsidora Nongsiej, Sr. Accountant

.....Applicants

All the Applicants are working in the office of the  
Accountant General (A&E), Meghalaya etc. Shillong


O.A. 155/2007

1.Shri Sujit Kumar Dey  
Son of Late Motilal Dey  
Senior Accountant  
Office of the Accountant General(A&E)  
Meghalaya, Shillong.

2.Sri Sitesh Das  
Son of Sri J. Das,  
Senior Accountant,  
Office of the Accountant General (A&E)  
Meghalaya etc, Shillong

.....Applicants

O.A.27/2007

- 1.Methelda Lyngdoh, Accountant
  - 2.Bethelda Sohtun, Accountant
- 

- 3.Shimti Hek, Accountant
- 4.Emerencia Sohtum, Accountant
- 5.Maybolyne Kharmujai, Sr. Accountant
- 6.Bijoy Laxmi Dutta C/T
- 7.Man Bahadur A/c, C/T
- 8.Sumit Ghatak, Sr. Accountant
- 9.L.B.Buam, Sr. Accountant
- 10.Nandalal Raj, Sr. Accountant
- 11.Kwissida Dkhar, Sr. Accountant
- 12.Raju Chyne, Sr. Accountant
- 13.Icydora Kurbah, Sr. Accountant
- 14.Francis Xav Marbaniang, Sr. Accountant
- 15.Keshab Pradhan, Sr. Accountant
- 16.Debabani Deb Roye, Sr. Accountant
- 17.Aloka Biswas, Sr. Accountant
18. Phai Singh Swer, Sr. Accountant

.....Applicants

O.A.28/2007

- 1.Daplut Nongbri, Accountant
- 2.James S. Sohtun, Sr.Accountant
- 3.Hazel M. Rapsang, Accountant
- 4.Barbara Sawkmie, Accountant
- 5.Bobby B Laloo, Accountant
- 6.Dapkyrmen Lyngdoh, Sr.Accountant
- 7.Freddy Kharpran, Accountant
- 8.Manjul Dey, C.O
9. Joptimai Syiem, Accountant
- 10.Bianghun Chyne, C/T
- 11.La-I-Kyntimon Khyriem, C/T
- 12.Ashley Kharkongor, CO
- 13.Amrit Kumar Ghosh, DEO
- 14.Evethshisha War, DEO
- 15.Banriknyti Kharsamai, DEO
- 16.Tony F Thangkhiew, Sr. Accountant
- 17.Devendra Chettri, Sr. Accountant
- 18.Antina M. Marpna, Sr. Accountant
- 19.Klen Singh Bhuphang, Sr. Accountant
- 20.R. Deigracia Sohtun, Sr. Accountant
- 21.Lumkur Kharnaier, Accountant
- 22.Dipankar Chatterjee, C/T
- 23.Newstar Roy Marbaniang, Sr.Accountant
- 24.Klesster Nongkynrih, Sr. Accountant

.....Applicant

By Advocate Dr J.L.Sarkar, S.N.Tamuli

· Versus ·

1. Union of India, represented through  
Respondent No. 2.
2. The Comptroller & Auditor General of India,  
10 Bahadur Shah Zafar Marg,  
New Delhi.



3. The Accountant General (A&E)  
Meghalaya etc, Shillong.
4. The Accountant General (A&E)  
Assam, Guwahati.
5. The Accountant General (A&E)  
Mizoram, Shillong.
6. The Accountant General (A&E)  
Arunachal Pradesh, Shillong.

.....Respondents

By Advocate Mr G. Baishya, Sr.C.G.S.C

O.A.203/2006

Shri Kalyan Kumar Das  
Senior Audit Officer (Group B)  
Office of the Principal Accountant General (Audit),  
Assam, Guwahati.

.....Applicant

O.A.204/2006

- 1.Shri Ashis Kumar Acharjee
- 2.Shri Sankar Lal Paul
- 3.Shri Hiten Dutta
- 4.Shri Ashutosh Deb
- 5.Shri Dwijesh Ranjan Saha
- 6.Shri Tapan Kumar Halder
- 7.Shri Ranadhir Singha
- 8.Shri Sahadev Ghosh
- 9.Shri Subhendu Chakraborty
- 10.Shri Sujit Kumar Deb
- 11.Shri Bikash Roy
- 12.Shri Bimal Kanti Bhowmic
- 13.Shri Dipan Das

.....Applicants

All the Applicants are working as Senior Audit Officer  
(Group B) in the office of the Principal Accountant  
General (Audit), Assam, Guwahati.

By Advocate Dr J.L.Sarkar, S.N.Tamuli

· Versus ·

1. Union of India, represented through  
Respondent No. 2.
2. The Comptroller & Auditor General of India,  
10 Bahadur Shah Zafar Marg,  
New Delhi- 110 002..
3. The Principal Accountant General (Audit)

Meghalaya etc, Shillong.

4. The Principal Accountant General (Audit)  
Assam, Guwahati-29.
5. The Accountant General (Audit)  
Nagaland, Kohima.
6. The Accountant General (Audit)  
Tripura, Agartala
7. The Accountant General (Audit)  
Manipur, Imphal. ....Respondents


By Advocate Mr M.U.Ahmed, Addl.C.G.S.C

**ORDER (ORAL)**

**KHUSHIRAM, (MEMBER-A)**

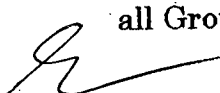
Since all these applications involve common questions of law and almost similar facts, all the six cases are being disposed of by this common order with the consent of the parties.

2. These Original Applications No. 154/07, 155/07, 27/07 and 28/07 have been filed by the Applicants who are working in different capacities in the office of Accountant General (A&E) Meghalaya, Shillong. On the bifurcation of this office into five offices of the Accountant General, Assam, Meghalaya, Mizoram, Arunachal Pradesh, Nagaland etc. The staff was allocated/deputed to different offices on the basis of their seniority and option given by them. Applicants have challenged the circular No.3307 dated 12.7.2006, Establishment Order No.198 dated 21.11.2006 and Order No.53 dated 9.6.2006 (and circular dated 31.03.2006 and 24.03.2006 in O.A.203 & 204/2006) and prayed for quashing of the same and not to send the Applicants on deputation without their consent, nor the Applicant be disturbed from their place of posting without publication of a just and fair policy by giving full






scope to the Applicants. The Circulars/Orders challenged in these O.As are relates to the following matters. Estt-1 order No.53 dated 09.06.2006 relates to permanent allocation of Group 'C' and 'D' cadres between the office of the AG (A&E) Meghalaya etc. Shillong and AG(A&E) Assam, Guwahati with effect from 01.12.2005 on the basis of the options exercised by the individual officials. Estt-1 Order No.198 dated 21.11.2006 relates to allotment of Group 'C' & 'D' officials of the office of the Accountant General (A&E), Meghalaya, Arunachal Pradesh and Mizoram after creating independent offices of the Accountant General for those States and the Circular No. 3307 dated 12.07.2006 which relates to calling of option from Group 'C' & 'D' officials of AG(A&E), Meghalaya, Arunachal Pradesh and Mizoram, Shillong for permanent allocation to the offices of their choice in the prescribed option form enclosed with the circular. In O.A. No.203/06 and 204/06 the Applicants have challenged the circulars dated 31.3.2006 issued by the Principal Accountant General, Audit, Meghalaya etc. Shillong being cadre controlling authority had notified for fresh options from all the Group 'B' Officers of this office from Section officer to Sr. Audit Officer except Commercial Officer born on common cadre on or before 17.04.2006 for onward transmission to the Cadre Controlling Authority. The circular dated 24.03.2006 issued by the Comptroller & Auditor General of India relates to separation of common cadre of Group 'B' officers in the A&E and Civil Audit offices in North East Region along with option form calling for fresh option from all Group 'B' officers belonging to common cadre for permanent transfer



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to the Civil Audit Offices in North East Region for allocation of concerned offices on the basis of their seniority cum options exercised by them.

3. The Circulars/Orders challenged in these O.As are relates to the following matters. Estt-1 order No.53 dated 09.06.2006 relates to permanent allocation of Group 'C' and 'D' cadres between the office of the AG (A&E) Meghalaya etc. Shillong and AG(A&E) Assam, Guwahati with effect from 01.12.2005 on the basis of the options exercised by the individual officials. Estt-1 Order No.198 dated 21.11.2006 relates to allotment of Group 'C' & 'D' officials of the office of the Accountant General (A&E), Meghalaya, Arunachal Pradesh and Mizoram after creating independent offices of the Accountant General for those States and the Circular No. 3307 dated 12.07.2006 which relates to calling of option from Group 'C' & 'D' officials of AG(A&E), Meghalaya, Arunachal Pradesh and Mizoram, Shillong for permanent allocation to the offices of their choice in the prescribed option form enclosed with the circular. The other circulars dated 31.3.2006 issued by the Principal Accountant General, Audit, Meghalaya etc. Shillong being cadre controlling authority had notified for fresh options from all the Group 'B' Officers of this office from Section officer to Sr. Audit Officer except Commercial Officer born on common cadre on or before 17.04.2006 for onward transmission to the Cadre Controlling Authority. The circular dated 24.03.2006 issued by the Comptroller & Auditor General of India relates to separation of common cadre of Group 'B' officers in the A&E and Civil Audit offices in North East Region along with option form




calling for fresh option from all Group 'B' officers belonging to common cadre for permanent transfer to the Civil Audit Offices in North East Region for allocation of concerned offices on the basis of their seniority-cum-options exercised by them as per instruction<sup>is</sup> contained in para 3 of the policy.

"Permanent posting of Group 'B' officers of common cadre against the required strength of various Civil Audit/A&E offices shall be made by the respective cadre controlling authorities strictly on the basis of the seniority of officers who have exercised their option for allocation to such offices, irrespective of their base office."

The option so exercised shall be final and no further change in the above option would be allowed in any case. Option be given for final allocation in the order of preference. The circular dated 20.4.06 issued by the Principal Accountant General (Audit), Assam, Guwahati and relates to separation of common cadre from Group 'B' officers of civil audit offices of North East Region extending the date to exercise fresh option from 19.04.2006 to 28.04.2006 stating that previous option exercised in compliance of the office circular dated 31.03.2006 may be treated as cancelled.


4. In brief in all the six cases, the Applicants have protested the allocation of the applicants to different offices on account of bifurcation of the office of the Accountant General (A&E), Meghalaya, Shillong and their placement on allocation or alternatively on deputation on the basis of their options and seniority.

5. In this background of the above circulars, the separation of the cadre based on the option exercised by the individuals of




different categories was acted upon strictly based on seniority. The junior staff who were to be shifted to man the deficit offices are also entitle to receive deputation pay on their transfer. Learned counsel for the Applicants while arguing the case submitted that pick and choose policy was adopted while the Applicants were taken on deputation. The entire scheme is perverse and violative of Articles 14 and 16 of the Constitution of India. The whole scheme should be operated after making modifications in scientific, transparent and practical manner.

6. The Respondents have filed written statement stating that office of the Accountant General of undivided Assam operated from Shillong. The Controller and Auditor General keeping in view the requirements of work, public interest and the interest of the States concerned established Accountant General offices at Kohima (Nagaland), Imphal (Manipur), Agartala (Tripura) and Guwahati (Assam). All these offices were initially manned by Group 'B', 'C' and 'D' staff from the Accountant General's office at Shillong. Subsequently the Accountants General Offices in Nagaland, Manipur and Tripura recruited their own Group 'C' and 'D' staff and these cadres became exclusive to these offices. However, the Group 'C' and 'D' cadres in the offices of the Accountant General (Meghalaya, Arunachal Pradesh and Mizoram) at Shillong and Accountant General (Assam) at Guwahati continued to share common cadres of Group 'C' and 'D' staff. The office of AG(A&E), Assam subsequently shifted to Guwahati in the year 1980. Even after the shifting, the two offices continued to share common Group 'C' and 'D' cadres with the office of the AG(A&E) Meghalaya,



Arunachal Pradesh and Mizoram at Shillong also continued to exercise cadre controlling responsibility. It may be pointed out that in the appointment letters of the applicant there was a clause that the person being offered appointment was liable to be posted in any of the existing offices or any new office opened by the Department in the North East Region. The offices of the AG(A&E) Arunachal Pradesh and Mizoram at Shillong was also simultaneously shifted with effect from 01.04.2006. As per requirements of the Department in fulfilling its statutory and constitutional obligation under the Comptroller & Auditor General (Duties, Powers and Conditions of Service) Act 1971 and the hardship that may be caused to his employees in this regard, the office of the AG(A&E) Meghalaya, Arunachal Pradesh and Mizoram, the Comptroller & Auditor General had the option of declaring the staff in these offices surplus and surrendering them to the surplus cell of the department of Personal & Training for redeployment as per the policy of the Government of India. Considering the hardship involved in such an action, the CAG has, in all cases where new offices have been set up/existing offices reorganized, decided upon a policy that would keep the hardship to the minimum level by adopting the option of temporarily transferring employees who cannot be accommodated in the office of their choice from the surplus offices to the newly created offices on the principle of seniority viz. 'Last Come First Go'. The policy inter alia envisages that all the employees who exercised option for permanent posting to a particular office would eventually be posted back to the office of his/her choice. For the period where the employee is



posted to another office, not being his/her office of choice, the employee is compensated by payment of an allowance as if the employee is sent on deputation. Thus the Comptroller and Auditor General has followed a consistent and uniform policy in this regard which has been determined by the need to minimize inconvenience to employees, ensure transparency and impartiality in the separation process balanced with the Comptroller & Auditor General's responsibility to discharge his statutory and constitutional obligations in an efficient and effective manner. AG(A&E), Meghalaya, Arunachal Pradesh & Mizoram etc. vide circular dated 24.09.2004 called for option from Group 'C' & 'D' staff for permanent allocation to the AG offices for the States of Assam, Meghalaya, Arunachal Pradesh and Mizoram. Those options were considered on the principle of seniority with optees of surplus offices being required to man the deficit offices on the basis of 'Last-Come-First Go'. Due to ban of fresh recruitment, all the offices of the Indian Audit & Accounts Department are currently functioning with below the sanctioned strength and the department is adopting "persons-in-position" as the basis of manpower management and accordingly the concept of sanctioned strength has lost all relevance. The cadre separation was actually effected after 15 months of issue of the policy Circular dated 24.9.2004 and there was no any undue haste. In response to the circular dated 24.09.2004 the following Group 'C' and 'D' staff of AG(A&E), Meghalaya, Arunachal Pradesh, Assam & Mizoram had submitted options for permanent allocation/deputation.

No of options for permanent allocation (first choice) to the office of the				
	AG(A&E)	AG(A&E)	AG(A&E)	AG(A&E)

	Assam	Meghalaya	Arunachal Pradesh	Mizoram
Group 'C'	539	342	Nil	Nil
Group 'D'	55	56	Nil	Nil

No of options for deputation (first choice) to the office of the				
	AG(A&E) Assam	AG(A&E) Meghalaya	AG(A&E) Arunachal Pradesh	AG(A&E) Mizoram
Group 'C'	679	225	02	Nil
Group 'D'	07	24	Nil	01


The persons in 'persons in position' in each cadre as on 01.04.2005 in Shillong and Guwahati offices was as below :

Persons in position	AG(A&E) Assam	AG(A&E) Meghalaya Arunachal & Mizoram
Group 'C'	588	300
Group 'D'	64	50

The Respondents stated that the cadre separation exercise between Shillong and Guwahati offices was done in a very fair, impartial and transparent manner. Since the Guwahati office was a deficit office and hence all Group 'C' and 'D' staff who had permanently opted for that office would have inevitably been accommodated in that office anyway. There were no permanent optees either for Arunachal Pradesh or Mizoram offices. Therefore all optees for Assam office would have got their choice, the optees from the surplus Meghalaya office only would have in any case been sent on deputation to Assam, Arunachal Pradesh and Mizoram which are deficit offices in terms of seniority. The deputation arising in this situation is not a deputation in the normal sense of the term. Since all employees on creation/reorganisation of the offices cannot be immediately straightway accommodated in the office of his/her choice, the staff from the surplus offices will have to man positions in the deficit offices <sup>and</sup> they are being deputed to as dictated by the work. The formulation of a policy is a function of the Government

and cannot be interfered with by the Tribunal unless there is arbitrariness. It is within the competence of the executive to change a policy, re-change it, adjust it and readjust it according to the compulsions and requirements of the circumstances. Hence the Applications are devoid of any merit and may be dismissed.

7. Dr J.L.sarkar, learned counsel appearing for the Applicant argued the matter in favour of the Applicants and he agreed to the over all criteria of the formulation of the policy as issued by the CAG vide circular dated 24.09.2004. He argued that in implementation of the policy some confusion has been created to give benefit to some of the employees and the conditions laid down in the above circular have not been strictly adhered to. The Respondents had adopted "pick and choose" policy for some of their favourite employees and thereby implementation of the policy has result in the miscarriage of justice. He also argued that cadre separation scheme was implemented ignoring the "sanctioned strength" which was replaced subsequently by words like "required strength" and "person in position" which is fluctuating, variable and is not legally and administratively just and fair. The entire process of cadre separation is colourable, under camouflage to favour a few and thus arbitrary. The learned Sr. Standing counsel for the Respondents Mr G.Baishya argued that scheme of separation was made attractive by the Respondents by offering the deputation allowance to the junior most staff being deployed to the deficit offices otherwise also the scheme was based on willingness of the staff taking into account their seniority and options. He also stated that in the



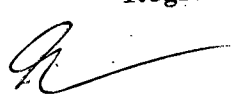


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appointment letters of Respondents there was a condition that they are duty bound to serve in the then existing offices or any of offices which were to be ~~set up~~ in future in North East Region. Meanwhile some of the Applicants have also got relief and thus the O.As in respect of such Applicants have become infructuous. The learned Sr. Standing counsel argued that the policy is an executive decision and this cannot be a subject matter of judicial review. The Applicants have approached this Tribunal without exhausting the departmental remedies available to them for redressal of their grievances. Since transfer and posting of the employees is not a subject matter for judicial scrutiny and the Applicants had not approached the Respondents for redressal of their grievances, the learned Sr. Standing counsel pleaded that the Applications may be dismissed. He also demanded that heavy cost should be imposed on the Applicant for approaching this Tribunal without exhausting the available remedies with the department.

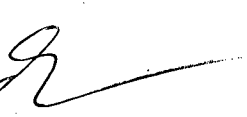
8. In most of the cases the order not to disturb the Applicants from their present posting and to maintain status quo was passed earlier which were modified to the extent to allow the officials to be sent on short deputation/tour to deficit offices/stations.

9. We have considered the arguments advanced by the learned counsel for the rival parties and perused the material placed before us. We are of the opinion that bifurcation of the cadre is a policy matter and Applicants as a condition of their service were duty bound to serve in any offices of the Accountant General in North Eastern Region which were then existing or were to be opened in future. They



have no right to question the policy of separation of cadre to man the newly opened office of the Accountant General in North East Region. We did not find any lacuna in the policy to favour a few employees as alleged by the learned counsel for the Applicants. However, if such a mistake take place in some case, the Applicants had the opportunity to represent (in individual cases) and the Respondents should be obliged to examine the matter and rectify the mistake, if any. But the Applicants instead of exhausting the grievance redressal mechanism available with the department have approached the Tribunal by filing this Application under Section 19 of the Administrative Tribunals Act, 1985. Applicants cannot take advantage of the situation and avoid the transfer/deployment without exhausting the opportunity for grievance redressal available to them within the system under Section 20 of the Administrative Tribunals Act, 1985. Without having exhausted all possible avenues for grievance redressal this application could not have been filed before the Tribunal. The Respondents are duty bound to take such type of policy decision, as has been taken by them to deploy the personnel of the Respondent Organisation. The word 'deputation' used in this case is also not 'deputation' in real sense of the term but the Applicants will get deputation allowance for working in the same department and that too in accordance with the conditions of their appointment. The Apex Court in the case of S.C.Saxena vs. U.O.I & Ors. (reported in (2006) 9 SCC 586 para-6), held that "a Government servant cannot disobey a transfer order by not reporting at the place of posting and then go to a court to ventilate his grievances" and that it is

his duty to first report for work where he is transferred and make a representation as to what may be his personal problems and that the "tendency of not reporting at the place of posting and indulging in litigation needs to be curbed". Since opening of offices of Accountant General (A&E) in various State Headquarters of North Eastern Region in public interest is a matter of public policy and transfer is an incident of service and the Applicants have not availed of the opportunity for redressal of their grievances within the system, the Tribunal has no reason to interfere with the matter and we feel that Applicants, by misuse the process of the Court, have held the entire system to ransom in the interest of their own personal benefits (without any regard for the condition of service laid down in their own appointment letters making them liable to be transferred/posted to their existing or any new offices to be ~~set up~~ in future in North Eastern Region and the requirement of public service) by filing applications without availing the available remedies for redressal of grievances under Section 20 of the Administrative Tribunals Act, 1985. We are of the considered opinion that these cases are devoid of any merit, as we have found that the scheme for redeployment of staff by obtaining their option (and to deploy them on deputation) to be outcome of a healthy personnel management; and, if any of Applicants still have got any grievances, then he/she should represent to the authorities only after joining at the new station in terms of the Apex Court decision in S.C.Saxena vs. U.O.I & Ors. (supra).



10. Original Applications are accordingly, dismissed (being devoid of any merit) with costs of Rs.1000/- on each Applicant which should be realized by the Respondents.. All the Misc.Petitions No. 27/08 & 140/07(in O.A.203/06), 141/07 & 28/08 (in O.A.204/07) & M.P.41/08 (in O.A.28/07) also stand disposed of and all orders for maintaining status quo or not to disturb the Applicants from their present posting etc. also stand vacated.

Sd/-  
MANORANJAN MOHANTY  
VICE CHAIRMAN

Sd/-  
KHUSHIRAM  
MEMBER (A).

केन्द्रीय प्रशासनिक अपील  
Central Administrative Tribunal  
IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH : GUWAHATI

OA No 206 / 2006  
श्री अश्वि कुमार अचार्य & Others  
Guwahati Bench

- VS -

Union of India & Others

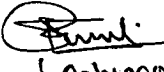
S Y N O P S I S

The applicants are SOG Examination qualified officers now working as Senior Audit Officer in Group 'B' cadre. They are posted in the office of the Principal Accountant General (Audit) Assam, Guwahati. There are other offices of Accountants General (Audit) in Meghalaya, Manipur, Tripura and Nagaland states.

By Circular No. 144-NGE (APP) 17-2004 dated 24/03/2006, No.Estt-I/Audit/1-51/2005-06/394 dated 31/03/2006 and Circular No. Estt-I/Audit/1-51/2005-06 dated 20/04/2006 the respondents have circulated a scheme of separation of cadre of Group 'B' officers in Civil Audit offices. The scheme has been formulated on the wrong premises of base office, common cadre/ combined cadre, cadres of SO, AAO, AO and Sr.AO. Moreover, the scheme called for option and after receiving options brought into play the concept of 'required strength' substituting the 'sanctioned strength' in Para V of the scheme. The term 'required strength' adds to 'vagueness' of the scheme. The scheme of separation of cadre is as such not just and fair and is illegal. The applicants are likely to be very adversely affected by the scheme in the matter of seniority and place of posting.

The preference for posting to deficit offices as per para IV of the policy has not been taken. Such preference has been taken in the Accounts side. This is discriminatory offending Article 14 and 16 of the Constitution of India. Moreover, sending on deputation without option is illegal.

Applicants pray for setting aside or implementation of the policy after modification in a scientific, transparent and practical manner.

  
(Advocate)

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH : GUWAHATI

OA No. 2013/2006  
श्री अश्विनी कुमार अचारजी व अन्य  
अपीत


Shri Ashis Kumar Acharjee & Others

- VS -

Union of India & Others

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Advocate.

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

38

An application under Section 19 of the A.T Act, 1985

O.A No. 204 /2006

1. *Shri Ashis Kumar Acharjee*
2. *Shri Sankar Lal Paul*
3. *Shri Hiten Dutta*
4. *Shri Ashutosh Deb*
5. *Shri Dwijesh Ranjan Saha*
6. *Shri Tapan Kumar Halder*
7. *Shri Ranadhir Singha*
8. *Shri Sahadev Ghosh*
9. *Shri Subhendu Chakraborty*
10. *Shri Sujit Kumar Deb*
11. *Shri Bikash Roy*
12. *Shri Bimal Kanti Bhowmic*
13. *Shri Dipan Das*

**Applicants**

Filed by the applicants  
Shri Ashis Kumar Acharjee

Ashis Kumar Acharjee

All the applicants Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13 are working as Senior Audit Officer (Group B) in the Office of the Principal Accountant General (Audit), Assam, Guwahati.

--Versus--

1. Union of India, Represented through Respondent No.2
2. The Comptroller & Auditor General of India,  
10 Bahadur Shah Zafar Marg,  
New Delhi - 110 002.
3. The Principal Accountant General (Audit),  
Meghalaya, etc., Shillong-1.
4. The Principal Accountant General (Audit),  
Assam, Guwahati - 29
5. The Accountant General (Audit), Nagaland,  
Kohima
6. The Accountant General (Audit), Tripura,  
Agartala
7. The Accountant General (Audit), Manipur,  
Imphal

-Respondents-

Asthis Kumar Acharya



1. **Particulars for which this application is made**

The application is made against the separation of the common cadre of Group 'B' Officers in the A & E and Civil Audit Offices in N.E Region as stated by the respondents in Circular No.144-NGE (APP) 17 - 2004 dated 24.3.2006, and No.Estt-I/Audit/1-51/2005-06/394 dated 31.3.2006, and Circular No.Estt-I/Audit/1-51/2005-06/22 dated 20.4.2006, and against non-compliance of directives for obtaining preference for posting to the deficit offices.

2. **Jurisdiction**

The applicants declare that the subject matter of the case is within the jurisdiction of this Hon'ble Tribunal

3. **Limitation**

The application is within the period of limitation prescribed by Section 21 of the A.T Act, 1985.

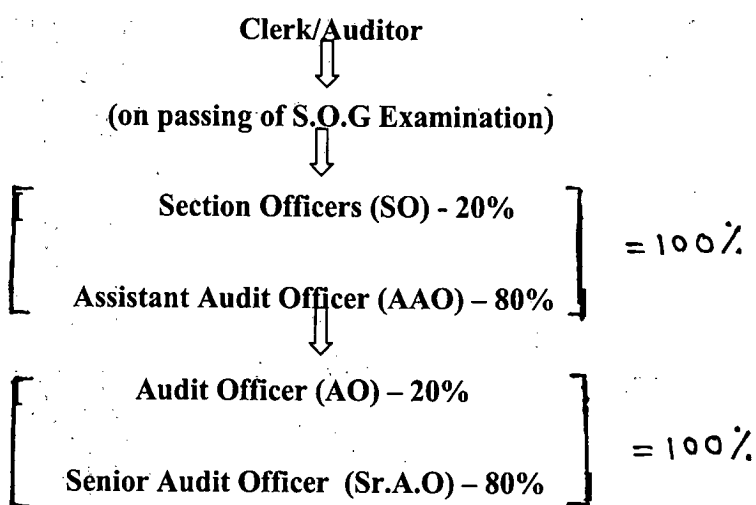
4. **Facts of the Case**

- 4.1 That the applicants are Citizens of India and as such are entitled to the rights and privileges guaranteed by the Constitution of India.
- 4.2 That the applicants are Group 'B' Officers Designated as Senior Audit Officer (for Short Sr.AOs) posted in the Office of the Principal Accountant General (Audit), Assam, Guwahati. They all have qualified S.O.G Examination, which is basic requirement for Section Officer. They have a common cause of action regarding a scheme of so called separation of cadre of Group 'B' officers and as such pray for the permission to file the Common application under Rule 5(4)(a) of the C.A.T procedure Rules 1987.

Ashis Kumar Barua  
07/08/06

- 4.3 That in the N.E region there are Audit Officers under respective Accountant General (Audit) for Assam, Nagaland, Manipur, Tripura, and Meghalaya etc.

The promotional avenue is as under:



It is stated that there have been causes for transfer and posting of personnel in the different cadres in the different offices of the states mentioned above. For this the offices have used different terminologies such as Common Cadre, Combined cadre, base office, etc without defining the same terms. Personnel passing S.O.G examination from a particular office are promoted as Section Officer (for short S.O) without reference to seniority in the feeder cadre i.e., Clerk/Auditor. Interse seniority of the feeder cadre officials for promotion as S.O was not made. The office has circulated a Transfer policy in 1996, which reflects some working arrangement together with D.O Letter dated 8.9.98. The applicants have been guided by the said policy circulars as being within the term common cadre therein. (Copy of the Transfer policy of 1996 and letter dated 8.9.98 are enclosed as Annexure 'A' and 'B' respectively).

- 4.4 That the post of SOs under restructured Policy of the Government of India for opening promotional avenue to the officers have been divided as SO (20%) and

Kumar Acharya

upgraded as AAO (80%). The upgraded higher scale is given to AAOs on seniority basis without positive act of selection, and incumbents in the posts continue to discharge the same function. From AAO, promotion is to Audit Officer. 80% of the posts are upgraded as Senior Audit Officer and promotion is given according to seniority as Audit Officer and the A.Os and Sr.A.Os discharge the same function. In other words, Sr.A.Os are senior persons as Audit Offices and 80% of such Audit Officers are designated as Sr.A.Os. It is stated that with increase in the total number of A.Os, the number of Sr.A.Os and A.Os (20%) shall increase, and with decrease in the total number of A.Os, the number of Sr.A.Os and A.Os (20%) shall decrease.

90/80/20  
discharge same function  
Sr.A.Os

- 4.5 That the respondents have circulated a scheme for so called separation of cadres for Group 'B' officers without application of mind. The scheme has been published without first completing the basic requirement of formation of distinct cadres. The corrected joint cadre has not been published or circulated in these days of right to information. Without knowledge of joint cadre, separation of cadre remains to be more vague and opens rooms for arbitrariness and favoritism in the matter of transfer/promotion. Moreover, neither the service associations nor the employees have been in any manner associated in framing the so-called scheme of separation. The scheme of the so-called separation of cadre as such does not satisfy the requirement of administrative fairness, fair play and openness and is therefore perverse and vitiated by arbitrariness. The Scheme has not been formulated in a scientific and practical manner.
- 4.6 That in terms of C & A G's letter No. 144-NGE (App)/17-2004 dated 24.03-2006 communicated vide circular No. Estt.-1/Audit/1-51/2005-06/394 dated

31-03-2006 of the O/o the Principal Accountant General (Audit), Assam, modalities for separation of common cadre of Group 'B' Officers in A & E and Civil Audit Offices in North Eastern (NE) Region have been framed. As per the above circular, all Group 'B' Officers were to exercise option on or before 17-04-2006 positively for onward transmission to the Cadre Controlling Authority. Subsequently the last date of exercising option were extended up to 26-04-2006 vide Controlling Authorities Circular No..Estt-I/Audit/1-51/2005-06/22 dated.20.4.2006 The option form was also revised suitably vide letter *ibid.*

Copies of letter dated 24.3.2006, 31.3.2006 and 20.4.2006 are enclosed as Annexure 'C' and 'D' respectively.

- 4.7 That the letter dated 13-04-2006 enclosed with letter dated 20-04-2006 (Annexure D) unambiguously stipulates as under:

***"It has already been made clear in the policy for separation of cadres that final allocation of Group 'B' Officers belonging to common cadre shall be made strictly on the basis of their seniority-cum-option exercised by them irrespective of their base office."***

It is stated that the A.Os (20%) are junior to the applicants.

- 4.8 That after completion of the process of exercising option on 26.04.2006, CAG's office sent clarification vide CAG's letter No. 221-NGE (APP)/17-2004 dated 25-04-2006, which the applicants came to know later, regarding Para V of the policy of separation of Group 'B' officers earlier circulated replacing the phrase 'SANCTIONED STRENGTH' by 'REQUIRED STRENGTH'

Copy of letter dated 25.4.2006 is enclosed as Annexure-E

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07/08/06

- 4.9 That the clarification given vide CAG's letter dated 25-04-2006 (received in the o/o the PAG, Audit, Assam on 26.04.2006), were communicated to the General Secretary, Civil Audit Association (AAO's, SOs) vide letter no. Estt-I/Audit/1-51//06-07/498-499 dated 08-05-2006.

**Copy of the letter dated 8.5.2006 is enclosed as Annexure-F**

- 4.10 That previously options were exercised vide (i) Circular No. Estt. -1/Audit/1-01/03-04/275 dated 03-11-2003 as well as (ii) Circular No. Estt. -1/Audit/1-51/03-04/101 dated. 06.07.2004. Option exercised vide Circular dated 3.11.2003 was subsequently cancelled.

**Copy of the letter dated 6.7.2004 enclosed as Annexure-G**

- 4.11 That as per clarification given in Para (ii) of CAG's letter dated 25-04-2006, an Officer who cannot be accommodated to the Office of his choice as per his option exercised, he will be posted on deputation to deficit offices and will remain under the cadre control of the Principal Accountant General (Audit) Meghalaya Shillong till he is permanently allocated to the office of his choice mentioned in the option form.
- 4.12 That the Group B officers of the o/o the Pr. Accountant General (Au) Assam, have been made to exercise their option within 26-04-2006 as per policy circulated which stipulated vide Para V that if the number of optees for a particular office is less than the sanctioned strength of that office all the optees shall be allocated to that office. The Group 'B' Officers of Guwahati office exercised their option on the understanding that the number of optees for Pr. Accountant General (Au), Assam, Guwahati would likely to be within the sanctioned strength and therefore all of them would be accommodated in their present office. After the process of

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exercise of option was completed on 26-04-2006, clarification issued by the CAG's office vide letter dated 25-04-2006 was communicated vide letter dated 08-05-2006 to the Association. As per said clarification, the word 'sanctioned strength' has been replaced by the word 'Required strength'. This action of reversal of a vital clause of the scheme made by way of issue of clarification after exercise of option should have been followed by further cancellation of the options so exercised making them invalid.

Para II of the policy paper states that vacancies in combined cadre may be proportionately distributed among all the concerned offices and the existing staffs may be allocated to various offices against their required strength i.e. sanctioned strength minus vacancies proportionately distributed in each cadre.

As per existing policy as reflected in various reports vacancies of different cadres are determined with reference to the sanctioned strength in respective cadre i.e. vacancy is equal to sanctioned strength minus man-in-position. The adoption of the new term 'required strength' is not in conformity with the existing norms and is therefore without any basis. Adoption of 'required strength' for the purpose of determining vacancies in the offices under so called combined cadre system would lead to incorrect position of vacancies in the offices, causing scope for arbitrariness and favouritism.

If the total number of optees of a particular cadre for a particular office is within the sanctioned strength of that cadre for that office, declaring surplus with reference to required strength would be violative of the existing norm. As per Para IV of the policy paper if sufficient volunteers are not available for posting on deputation basis to the deficit offices the junior most person in excess of required

Ashis Kumar Acharya  
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strength in each cadre shall be sent to deficit offices and no willingness will be necessary for the purpose of deputation which is violative of existing norms of deputation as willingness of the incumbent is a prerequisite to be fulfilled. The applicants beg to state that in the circumstances the 'Option' becomes misnomer.

It is stated that upto now the respondents have neither issued any memorandum showing number of posts/ vacancies according to their own scheme of separation nor has notified the required numbers of officers in the so called deficit offices after receipt of options as per their own scheme and as such, denied the scope of preference as directed by Para IV of the policy of separation of common cadre, the applicants are highly prejudiced and handicapped.

- 4.13 That the respondents are working in utter confusion in the matter of forming the cadres and calling for option from the concerned officers through the scheme dated 24/03/06 circulated on 31/03/06. Without canceling the earlier option exercised vide Circular dated 06/07/2004. Being unaware as to how these option exercised vide CAG's Circular dated 24/03/2006 issued under PAG's Circular dated 31/03/2006 would be dealt with, CAG further confused by canceling options exercised vide Circular dated 24/03/2006 without stating the fate of earlier options exercised vide Circular dated 06/07/2004 and instructed to exercise option in revised option form vide Circular dated 20/04/2006.

The applicants as disciplined officers had to submit the options. Most unfortunately the respondents again were caught in their administrative inexpediency and issued letter dated 8/5/2006 communicating some clarifications from CAG's office. These clarifications, instead of adding to clarity, made more complications in the subject matter of cadre constitution. A new term called

Asst. Secy. Kumar Acharya  
07/08/06

"required strength" has been brought into play in para V of the Scheme. The earlier term 'sanctioned strength' has been substituted by 'required strength', which is alien in the context of service jurisprudence. After this no fresh option was called for. This "required strength" comprehends in disguise the power to exercise arbitrariness according to the will of the office.

- 4.14 That the some of the applicants submitted representations in the matter of the separation of cadres which is common cause of all applicants requesting for clarifications/ information and <sup>in</sup> pointing out incongruities. But no reply has been received.

(Copy of some representations are enclosed as Annexure H)

- 4.15 That the matter of separation of common cadre of Group B officers of NE Offices was discussed on various occasions by the respondents. The applicants have come to know that in the meeting held in CAG's office on 28/11/2003 views were expressed regarding cadre separation, minutes of which were also drawn. The Pr. AG (Audit) Meghalaya, Arunachal Pradesh and Mizoram, Shillong expressed opinion that as per the principles enunciated by the CAG's office for separation of common cadre, keeping a common waiting list to any NE Offices in respect of those junior officials who would not be initially accommodated to the offices of their choice due to non availability of posts would virtually amount to maintaining a hither to existing common cadre since placing them in their offices of choice might take 10-15 years considering the sanctioned strength and options exercised for a particular popular office. He also suggested that before separation of common cadre it would be more appropriate to have the proposed Arunachal Pradesh and Mizoram Audit offices created and options called for those new

Jatin Kumar Acharya  
07/08/06



offices. In the said meeting it was also resolved that option for new Audit offices of Arunachal Pradesh and Mizoram might be called for. The applicants have come to know that such options were not called for.

- 4.16 That the policy of separation of cadre (Annexure - C ) in para IV states that if options are not received for the posting in the deficit offices on deputation basis the junior most persons shall be sent to deficit office. However, according to the scheme itself before sending to such deficit offices preference to be obtained from such junior persons for posting in such deficit offices. The relevant portion is as under:

**"....However, they may be asked to give their preference for such posting mentioning the names of such deficit offices and as <sup>far</sup> as possible they may be posted to such deficit offices on the basis of their seniority and preference given by them for this purpose. These persons shall be posted to the office of their choice on the basis of their seniority on availability of subsequent vacancies against the required strength in such offices. The surplus optees shall also form part of the cadre of their office for which option was exercised by them."**

It is stated that no such preference has yet been called for or obtained from the applicants. The respondents have not yet decided as to the number of officers in the so called deficit offices. The applicants state that their position in Guwahati Office should be determined as per sanctioned strength.

- 4.17 That the policy of separation of Audit Office, Assam is the same as that of A.G (A & E) Office, Assam i.e, Accounts side. In the case of Officers of A & E Office, Assam, the option for **preference** for posting in deficit offices as explained in

Ashis Kumar Achary  
07/08/06

preceding Para has been obtained in the prescribed form. No such preference has been taken from the applicants who are the officers of Audit Department.

(A copy of the preference given in A & E Office is enclosed as Annexure – I)

- 4.18 That A & E Office, Assam has circulated on 16-05-2006, the list of surplus Group B officers asking them to give their preference for posting to the deficit offices on deputation basis. It has been stated therein that the posting would be made on the basis of seniority and preference.

(Copy of the circular dated 16-05-2006 is enclosed as Annexure – J)

- 4.19 That it is stated that the respondents are working on wrong premises that there have been the cadres of S.O, AAO, A.O and Sr. AO <sup>as</sup> ~~are~~ separate cadres. In fact, under cadre structure, SO and AAO form a cadre of officers 20% as SO and 80% as AAO i.e, total 100%. With the variation of this 100% the numbers in SO and AAO shall vary in other words SO and AAO is a composite cadre of officers. Similarly, AO (20%) and Sr.AO (80%) form 100% of Audit officers, which forms the composite cadre. 20% and 80% posts are inextricably mixed. In the case of separation under impugned policy the respondents have not yet determined the separate cadre for SO/ AAO/ AO/ Sr.AO. No memorandum of showing strength of watertight cadre of SO/ AAO/ AO/ Sr.AO has been issued till now.

- 4.20 That the applicants may be transferred on deputation under the vexed scheme/ policy of separation of cadre. There is no scope of deputation without option of the concerned officers. That neither any option has been called for from the applicants for deputation nor the applicants have opted for deputation. All the applicants have exercised option for posting at Guwahati under the policy circulated. Under the policy, junior officers shall first be transferred. The

Asst. Secy. Revenue  
07/08/06

applicants are Sr. Audit Officers and are senior to the Audit Officers and they are liable to be transferred only after the transfer of Audit Officers, who are junior to them. The cadre position in each category with number of post in each office should be first determined including 20% and 80% post and after that only the scheme may be operated in a scientific manner.

4.21 That in the circumstances of the case the applicants beg to state that administrative arrangements and orders made so far do not reflect fair administrative policy made for the so called separation of cadres and the orders and circulars in this regard have been issued whimsically and arbitrarily.

3 4.22 That OA Nos.125/2006 and 146/2006 have been **pending before this Hon'ble Tribunal** on the similar matter including the circulars and scheme annexed in this application. **Interim orders have been passed in the said cases not to disturb the application in those cases.**

(Copies of the orders dated 29-05-2006 in OA No.125/2006, and order dated 25-07-2006 in MP No.59, 52, 55 and 56 of 2006 are enclosed as Annexure-**"K"** and **"L"** respectively.)

4.23 That the Assistant Accounts Officers of A & E office, Assam have also filed applications (OA No.115/06, 143/2006), which are also pending before this Hon'ble Tribunal and interim orders not to disturb them have also been passed in those cases.

4.24 That the applicants have come to know that in the Accounts side some officers have been ordered for transfer without making any policy in scientific manner said to be under impugned policy.

The applicants have reasonable apprehension that they may also be transferred without making any scientific method, and de hors the seniority position – after

90/80/70  
Kumar Acharya  
Joshi

obtaining option and preference for deficit offices under the scheme of the respondents themselves.

4.25 That it is stated that the sanction strength in Guwahati office is-

**Sr.AO : 42 (80%) + AO : 9 (20%) equal to 51**

**(Copy showing staff strength in office is enclosed as Annexure - M)**

4.26 That there are separate offices under the different Accountant General which are sometimes called the base offices and also the terms common cadre/ combined cadre have been used resulting to the formulation of a policy/ scheme in most unscientific and impractical manner devoid of transparency.

4.27 That the applicants are employees of the Principal Accountant General (Audit) Guwahati, which is their base office. The separation of cadre as circulated may jeopardize the posting position, which shall adversely affect them.

4.28 That the scheme of separation of cadre as circulated has no rationale and does not fit the situation now prevailing in the Audit Organisation.

## 5. Grounds and Legal Provisions

5.1 For that the sending on deputation without option is not permissible under the process of law.

5.2 For that the concept of "**required strength**" is vague and abstract and provides scope for arbitrariness in cadre constitution and arranging person in position.

5.3 For that under the scheme of separation of cadre as circulated, persons said to be surplus shall be kept out of their allotted cadre which in other words reverts to the concept of common cadre.

5.4 For that without obtaining preference for posting in deficit offices under the scheme itself transfer/ posting in deficit office would be illegal.

Asst. Commr. Jharkhand  
07/08/06

5.5 That before arranging the correct seniority of Section Officers in the respective Accountant General's offices on promotion from auditors by fixing interse seniority of SOG Examination qualified auditors each year, it would be illegal to act on the options called for which would give a march to erstwhile juniors over their seniors.

5.6 For that the concept of 'base office' and common cadre cannot function together.

5.7 For that after exercising of option new concept of 'required strength' has been substituted in Para V of the scheme. This demonstrates whims and arbitrariness.

41 The entire scheme is perverse and violative of Articles 14 and 16 of the Constitution of India and also offending the principles of administrative fair play.

5.8 For that the seniors cannot be disturbed before their juniors, and the scheme cannot be implemented before finalizing the matter.

#### 6. Details of Remedies Exhausted:

There is no remedy under any rule and this Hon'ble Tribunal is the only forum for redressal of the grievances. However, representations as explained above were submitted but no reply has been received.

#### 7. Matter not previously filed or pending before any other court.

The applicants declare that they have not filed any other Original Application in any Tribunal or Court. The O.A. No. 115/2006, 125/06 and 146/06 on similar matter concerning the Group 'B' officers of the office of the Accountant General (Accounts and Entitlement) Assam, and Principal Accountant General (Audit), Assam, Guwahati.

#### 8. Reliefs sought for:

Under the facts and circumstances of the case, the applicants pray for the following reliefs.

Ashis Kumar Acharya  
07/08/06

8.1 The scheme of separation of common cadre of Gr. 'B' officers in the Civil Audit Offices in the N.E. Region circulated under circular dated 24/03/2006 (Annexure C) and 31/03/2006 (Annexure C) together with Circular dated 20/04/2006 (Annexure D) be set aside or be operated after making modifications in scientific, transparent and practical manner.

8.2 The applicants shall not be transferred to other offices from the office of the Principal Accountant General (Audit), Assam, Guwahati - 781029 before completing the option and preference process for deficit office.

8.3 The newly sanctioned posts for SO, AAO, AO and Sr.AO in each office be notified as per sanctioned memorandum.

8.4 Any other relief or reliefs the Hon'ble Tribunal may be pleased to grant.

The above reliefs are prayed for on the grounds stated in Para-5 above.

**9. Interim Relief prayed for:**

During the pendency of this application the applicants pray for the following interim order:

The applicants shall not be transferred/disturbed from their present place of posting at Guwahati, which is their base office. ?

The above reliefs are sought for on the grounds stated in Para 5 above.

**10. This application has been filed through Advocate.**

**11. Particulars of the Postal Order.**

(1) IPO No.	--
(2) Date of Issue	--
(3) Issued From	--
(4) Payable at	--

**12. Enclosures as stated in the index.**

Jsthis Kumar Acharya  
07/08/06

VERIFICATION

I, Shri Ashis Kumar Acharjee, Son of Shri Gouranga Chandra Acharjee, aged about 48 years working as Senior Audit Officer in the office of the Principal Accountant General (Audit) Assam, Guwahati do hereby verify that the statements made in paragraphs 1, 4, 6 to 12 are true to my knowledge and those made in paragraphs 2, 3, and 5 are true to my knowledge as per legal advice. I have been authorized by other petitioners to sign this verification on their behalf, which I do accordingly. I have not suppressed any material facts.

Guwahati

Date 07-08-2006.

Ashis Kumar Acharjee

Signature



कार्यालय , महालेखाकार (ले० शां ए०) , असम  
OFFICE OF THE  
ACCOUNTANT GENERAL (A&E) , ASSAM

POLICY FOR TRANSFER / POSTING OF COMMON CADRE OFFICES IN THE  
NORTH EASTERN REGION.

1. As per Headquarter office letter no.103/ N2/ 127-88 dated 23-02-90 as far as possible the Section Officers Grade Examination passed staff of Accounts and Entitlement offices in N. E. Region on their promotion to Section Officers are to be posted in the offices from which they passed the above examination.

2. As per Headquarter office letter no 1354-NGE/ APP/ 94-95 dated 01-10-96 the AAOs/ AOs/ Sr AOs are to be posted to the offices of their choice as per as possible. If however, it is not possible to post them to the office of their choice they are posted to other offices on rotation basis for a specific period.

3. The tenure of posting in the outstation deficit offices for the first and second time for SOs / AAOs is 18 months as per agreement held on 11-04-1974 between the Association and the Accountant General.

4. On review the aforesaid policy, it is further decided that the tenure of posting for AAOs/AOs in the outstation offices for the second time and above will be one year subject to the condition that the officers can avail of regular leave of 30 (Thirty) days only. Leave availed in excess of 30 (Thirty) days will be added to the tenure of 12 months.

5. The Common cadre officers who have never served at outstation offices may be transferred subject of course to the item (2) above, first from the bottom of the seniority list of that office.

6. The officers who have never served at outstation offices in their respective cadres after being posted back to their base offices have remained in their base office for the longest period may be selected first in order of station seniority for posting to outstation in order to facilitate smooth repatriation of their colleagues.

7. When batch of officer in a particular cadre rejoins their base office on the same day completing 1<sup>st</sup> / 2<sup>nd</sup> time transfer, the junior most officer from such batch may be taken up for 2<sup>nd</sup> / 3<sup>rd</sup> transfer, if any..

8., The officers who are due to retire within two years may be exempted from the aforesaid transferred liabilities.

9. Posting of a particular Common Cadre officer to an outstation offices may be kept in abeyance in case of unforeseen incidents like sudden accident, demise of a family members, illness or urgent administrative reasons.

[Authority: AG's orders dated 22-03-2000 at p/ 12n and p/34c of file no.DAG(A)/Con-C/Ghy/Policy /transfer/96]

Sd/

DAG (A)

Attested

( Advocate )



CONFIDENTIAL

D.O. No.DAG(A)/Con-C/

Dated Guwahati, September 08, 1998.

Dear,

I would like to draw your attention to the issue of timely repatriation of Sr. A.Os/A.Os/A.A.Os/S.Os to their parent offices after completion of their tenure of 18 months/12 months. As you are aware, from the level of Section Officers onwards, there is a common cadre for transfer and posting.

To streamline the whole process as well as to remove any perceived inconsistencies I propose to adopt the following policy for transfer/posting of Common Cadre officers in the North Eastern Region:

- (1) The officials passing S.O.G. Examination in N.E. Region will be posted in the offices from which they passed the said Examination, as far as possible.
- (2) The tenure of posting in the outstation deficit offices for the first and second time for S.Os/AACs will remain 18 months as per existing policy.
- (3) The tenure of posting for Sr. A.Os/A.Os in the outstation offices for the second time and above will be one year subject to the condition that the officer will avail of regular leave of 30 days on leave. Leave avail in excess of 30 days will be added to the tenure of 12 months.
- (4) The common cadre officers who have already served at outstation offices may be transferred first from the bottom of the seniority list of that office on the time presently in vogue.
- (5) The officers who have already served once at outstation offices in their respective cadre and after being posted back to their base offices have remained in their base office for the longest period may be picked up first in order of seniority for posting to outstation offices in order to facilitate smooth repatriation of their colleagues.
- (6) When a batch of officers in a particular cadre rejoins their base office on the same day after completing 1<sup>st</sup>/2<sup>nd</sup> time transfer, the junior most officer from such a batch may be picked up for 2<sup>nd</sup>/3<sup>rd</sup> time transfer, if any.
- (7) Officers who are due to retire within two years may be exempted from the aforesaid transfer liabilities.
- (8) Posting of a particular common cadre officer to an outstation office may be kept in ~~advance~~ <sup>advance</sup> in case of unforeseen incidence like sudden accident, demise of family members, serious illness or for urgent administrative reason.

I would request you to kindly convey to us your comments if any, on the above modalities of transfer/posting of common cadre officers at your earliest so that a workable policy can be framed at this end.

Yours sincerely,

Sd/-

I. Shri Sword Vashum,  
Accountant General (A&F),  
Meghalaya, Mizoram, etc.,  
Shillong.

Attested

[Signature]  
(Advocate)

Annexure - C

20

26

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM,  
MAIDAMGAON, BELONGA, CHIRIATI-29.

Circular No. Estt.I/Audit/1-51/2005-06/394

Dated: 31.03.2006

CIRCULAR

**Subject:** Separation of Common Cadre of Group 'B' officers in the Civil Audit Offices in North East Region.

Consequent upon Headquarter's Office decision to separate the common cadre of Group 'B' officers in the Civil Audit offices in North East Region, the Principal Accountant General (Audit), Meghalaya etc., Shillong being the Cadre Controlling Authority has invited fresh option in the prescribed "Form of Option" from all the Group 'B' officers of this office (except Commercial Officers).

In view of above, all the incumbents in Group 'B' posts (from Section Officer to Sr. Audit Officer except Commercial Officers) of this office born on common cadre are hereby requested to exercise their option and submit to Estt-I Section on or before 17.04.2006 positively for onward transmission to Cadre Controlling Authority.

In this connection, the following documents on the subject are enclosed for information and necessary guidance of common officers:-

**Encls:**

1. Letter No. Estt.I/Audit/12-31/2005-06/05-08 dated 27.03.2006 of Pr. Accountant General (Audit), Meghalaya, etc., Shillong.
2. C&AG's letter No. 144-NGE(A.P.)/1-2004 dated 24.03.2006.
3. FORM OF OPTION.
4. Policy for Separation of Common Cadre of Group 'B' officers in the A&E and Civil Audit Offices in N.E. Region.
5. Copy of Sanction Strength of Gr. 'B' Officers of different Audit Offices in N.E. Region.

**Authority:** Pr. Accountant General's orders dated 31-03-2006.

Sd/-

Dy. Accountant General (A&W)

Memo No. Estt.I/Audit/1-51/2005-06/4101-07

Dated: 31.03.2006

Copy forwarded for information and necessary action to:-

1. The D.A.G. (A&W)
2. The D.A.G. (I/C & C.A)
3. The Secretary to the Pr. Accountant General (Audit), Assam
4. All Branch Officers
5. All Group 'B' Officers (except Com. Officer)
6. All Section
7. All Notice Board

They are requested to bring the contents of the circular to the Notice of all Group 'B' Officers deployed in field duty with the instruction to collect the "Option Form" personally and submit the same with the stipulated date to Estt.I Section.

Attested

(Advocate)

11/3/06

21

OFFICE OF THE PR. ACCOUNTANT GENERAL (AUDIT) MEGHALAYA,  
ARUNACHAL PRADESH AND MIZORAM, SHILLONG-793 001.

No: Estt. I/Audit/12-31/2005-06/05 001

Dated: 27.03.2006

To

1. The Pr. Accountant General (Audit),  
Assam, Maidamgaon,  
Doltola, Guwahati-29.
2. The Accountant General (Audit),  
Tripura, Agartala.
3. The Accountant General (Audit),  
Nagaland, Kohima.
4. The Accountant General (Audit),  
Manipur, Imphal.

Subject: Separation of Common cadre of Group 'B' Officers.

Sir,

As directed, a copy of Headquarters letter No.144-NGE(App)/17-2004 dated 24<sup>th</sup> March 2006 regarding separation of common cadre of Group 'B' Officers in all enclosures is forwarded for your information and necessary action. As directed by Headquarters office fresh options in the enclosed format from all the Group 'B' Officers of your office may please be obtained and forwarded to this Office on or before the 20<sup>th</sup> April 2006 for further necessary action.

Yours faithfully,

Encl: As above.

Sd/-

Sr. Deputy Accountant General (Admin.)

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA,  
19, BAHADURSHAH ZAFAR MARG, NEW DELHI-110 002.

No: 144-NCE(App)/17-2004

Dated: 24.03.2006

To

The Pr.Accountant General (Audit),  
Meghalaya, etc.,  
Shillong.

Sub:-

Separation of common cadre of Group 'B' Officers in the A&E and  
Civil Audit Offices in North East Region.

Sir,

I am to forward herewith the policy for separation of common cadre of Group 'B' officers in the A&E and Civil Audit offices in North East Region alongwith a format of option form. It is requested that fresh options may be obtained from all the existing Group 'B' officers belonging to common cadre under your cadre control for permanent transfer to the Civil Audit offices in North East Region intimating them the cadre strength of each office and they may be allocated to the concerned offices on the basis of their seniority-cum-options exercised by them as per instruction contained in para 3 of the policy.

2. The junior officers in each cadre who are not likely to be accommodated in the concerned offices as per options exercised by them may be posted on deputation basis to the deficit offices as per instructions contained in para 4 of the policy.

3. The action taken report should be sent to us by 15-05-2006. We intend to have the separated cadres in place as on 01-06-2006.

4. Caveat in the appropriate courts of judicature may be filed in consultation with your standing counsels.

Yours faithfully,

Encls: As above.

Sd/-  
(Manish Kumar)

**Policy for separation of common cadre of Group 'B' officers  
in the A&E and Civil Audit Offices in N.E. Region.**

- I One time option for allocation to a particular office may be called for from the existing Group 'B' officers belonging to common cadre by the present cadre controlling authorities i.e. PAG (Audit) Meghalaya etc., Shillong and AG (A&E) Assam, Guwahati. The optees shall be required to indicate their preference.
- II Vacancies in combined cadre may be proportionately distributed among all the concerned offices and the existing staff may be allocated to various offices against the required strength i.e. sanctioned strength minus vacancies proportionately distributed in each cadre.
- III Permanent posting of Group 'B' officers of common cadre against the required strength of various Civil Audit/A&E offices shall be made by the respective cadre controlling authorities strictly on the basis of the seniority of the officers, who have exercised their option for allocation to such offices, irrespective of their base office.
- IV If the number of optees for a particular office is more than the required strength of that office, the excess persons in each cadre (SAO/AO/AAC/SO), who can not be accommodated in the office of their preference against the required strength of that office as per their seniority, shall be posted on deputation basis to the office viz. deficit offices. If sufficient volunteers are not available for such posting on deputation basis, the junior most persons in excess of required strength in each cadre shall be sent to deficit office on deputation basis. No willingness shall be necessary for this purpose but deputation allowance shall be payable. However, they may be asked to give their preference for such posting mentioning the names of deficit offices and as far as possible they may be posted to such deficit offices on the basis of their seniority and preference given by them for this purpose. These persons shall be posted to the office of their choice on the basis of their seniority on availability of subsequent vacancies against the required strength in such offices. The surplus optees shall also form part of the cadre of their office for which option was exercised by them.
- V If the number of optees for a particular office is less than the sanctioned strength of that office all the optees shall be allocated to that office. The remaining vacancies shall be filled up by deputation of surplus optees as per guidelines laid down at IV above. The vacancies arising due to repatriation of the deputationists to the office of their choice will be filled up by the concerned offices as per provisions contained in the Recruitment Rules for the concerned posts.
- VI The promotions to Group 'B' posts after the separation of cadre shall be made by the concerned offices from amongst the eligible officers of their office. However, in surplus offices no further promotion will be made till all the surplus optees posted to deficit offices on deputation basis are accommodated in these offices.
- VII Direct recruitment will be done in the deficit offices only against the requisition already placed/to be placed to Staff Selection Commission.

(24) 6

### FORM OF OPTION

In the event of separation of existing common cadre for Group 'B' posts of (Sr.AO/AO/AAO/SO) of the civil Audit offices of the Indian Audit & Accounts Department located in the North East, I Shri/Smt./Ms. .... working in the Office of the ..... as ..... (designation), knowing fully that the option so exercised shall be final and no further change in the above option shall be allowed in any case, do hereby opt to be finally allocated to the following office(s) in order of preference:-

1. Office of the .....
2. Office of the .....
3. Office of the .....
4. Office of the .....
5. Office of the .....
6. Office of the .....
7. Office of the .....

Date : .....

Station: .....

Name.....

Designation.....

O/o the .....

Employee No. ....

Attested

*(Signature)*

(Advocate)

Sanctioned Strength of S.R.A.Os/A.Os and AAOs/Sos in N.E. Region.  
(other than Commercial Officers)

Name of the Office	Sanctioned Strength	Sanctioned Strength
	SR.AO/AO	AAOs/Sos
Shillong	20+8	37+13
Guwahati	42+9	113+17
Agartala	12+4	30+8
Imphal	13+3	15+4
Kohima	6+3	18+5
<b>Total</b>	<b>93+27</b>	<b>213+47</b>

Attested

(26)

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), असम, बेलतला, गुवाहाटी-29  
 OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM,  
 MAIDAMGAON, BEL TOLA, GUWAHATI-29.

Circular No. Estt.I/Audit/1-51/2005-06/22

Dated: 20.4.06

CIRCULAR

**Subject:** Separation of Common Cadre of Group 'B' officers in the Civil Audit Offices in North East Region.

In partial modification of this Office Circular No. Estt.I/Audit/1-51/2005-06/394 dated 31-03-2006 and in view of Headquarter's clarification and Revised "Option Form" forwarded by the Principal Accountant General (Audit) Meghalaya, etc., Shillong under letter No.Estt-I/Audit/12-31/2005-06/504, dt.19-04-2006, the last date for exercising options on the subject cited above in the revised "Option Form" is extended upto 28-04-2006.

All the Group 'B' Officers (from Sr.A.O. to S.O. except Commercial Officers) are hereby requested to furnish the fresh options in the revised "OPTION FORM" to Estt-I Section on or before 26-04-2006 positively for onward submission to Shillong Office within the stipulated date i.e. 28-04-2006.

The previous option exercised in compliance of this office Circular No. Estt-I/Audit/1-51/2005-06/394 dated 31-03-2006 may be treated as cancelled.

In this connection, the following documents on the subject are enclosed for information and necessary action

1. C&AG's letter No. 191-NGE/APP/17-2004 dated 13.04.2006
2. Revised "FORM OF OPTION"

This issues with the approval of Principal Accountant General.

*Shakti...* 20/4/06  
 Deputy Accountant General (A&W)

Memo No. Estt.I/Audit/1-51/2005-06/220-226

Dated: 20.4.06

Copy forwarded for information and necessary action to :-

1. The D.A.G. (A&W)
2. The D.A.G. (I/C & C.A.)
3. The Secretary to the Pr. Accountant General (Audit), Assam
4. All Branch Officers
5. All Group 'B' Officers (S.Os to Sr. A.Os except Com. Officer)
6. All Section
7. All Notice Board

They are requested to bring the contents of the circular to the Notice of all Group 'B' Officers deployed in field duty with the instruction to collect the "Option Form" personally and submit the same within the stipulated date to Estt.I Section.

*Heptal (Ch. S. M. S.)*

*K. S. J. C. R. M. S. (M. M. S.)*

*Manish*  
 Sr. Audit Officer (Admn.)

*A. Hestad*  
*R. M. S.*  
 (Advocate)



To

The Accountant General (M&B)  
Assam,  
Guwahati - 781 029

Subject: Separation of Group 'B' cadres in A&B offices of N.E. Region.

Sir,

I am to refer to your D.O. letter No. AG/Sep/Group 'B'/2006/02 dated 07.04.2006 on the subject mentioned above and to furnish below the clarification sought for therein:-

- (i) The actual sanctioned strength of Group 'B' officers for the newly created offices of Mizoram and Arunachal Pradesh is being intimated by BRS wing of this office separately. No additional post is being created for the present.
- (ii) Sr.A.O., AO/AAO and S.O. will be treated from separate cadres and ratio of 80:20 in Sr.A.O./AO and AAO/SSO will be maintained while separating these cadres.
- (iii) A copy of revised option form is enclosed.
- (iv) An officer who has given preference for more than one office for permanent allocation will be considered for permanent allocation as per his seniority and option exercised by him. If he cannot be accommodated to the office mentioned at Sl. No. 1 of the option form he will be considered for permanent allocation to the office mentioned at Sl. No. 2 and so on. If however he cannot be accommodated to any of the above offices as per his seniority he will be posted on deputation to the deficit office(s) till he is finally allocated to any of the office mentioned in the option.
- (v) It has already been made clear in the policy for separation of cadres that final allocation of Group 'B' officers belonging to common cadre shall be made strictly on the basis of their seniority cum option exercised by them irrespective of their base office.

Yours faithfully,

(R. Ambalavanam)  
Asstt. Comptroller &  
Auditor General (N)

No. 191-NGE(App.)/17-2004

Dated 23-04-2006.

Copy along with a copy of the AG(A&B) Assam, Guwahati D.O. letter dated 07-04-2006 is forwarded to the PAC(Audit), Meghalaya etc., Shillong for information.

Attested

(Signature)  
(Advocate)

(R. Ambalavanam)  
Asstt. Comptroller &  
Auditor General (N)

# FORM OF OPTION

In the event of separation of existing common cadre for Group 'B' posts of (Sr.AO/AO/AAO/SO) of the civil Audit offices of the Indian Audit & Accounts Department located in the North East, I Shri/Smt./Ms. ....

..... working in the Office of the ..... as ..... (designation), knowing fully that the

option so exercised shall be final and no further change in the option shall be allowed in any case, do hereby opt to be finally allocated to the following office(s) in order of preference:-

1. Office of the .....
2. Office of the .....
- ..... and so on.

Date : .....

Station: .....

Signature.....

Name.....

Designation.....

O/o the .....

Employee No. ....

Attested

Pranab

(Advocate)

Sr. Audit Officer (Admin.)

भारत के नियंत्रक-महालेखा परीक्षक का कार्यालय  
OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL OF INDIA  
Date: 25.04.2006  
To

भारत के नियंत्रक-महालेखा परीक्षक का कार्यालय  
OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL OF INDIA

25.04.2006

The Accountant General (Audit),  
Tripura,  
Agartala

Subject: Separation of Group 'B' cadres in offices of the N.E. region.

Sir,

I am directed to invite a reference to your office letter No. Estt(Au)/1-49/2006-07/80 dated 12-04-2006 on the above mentioned subject and to furnish below the clarification sought for therein:-

- (i) In first line of para V of the policy for separation of Group 'B' cadre the word "sanctioned strength" may be read as "required strength".
- (ii) An officer, who has given preference for more than one office for permanent allocation, will be considered for permanent allocation as per his seniority and option exercised by him. If he can not be accommodated to the office of his first choice he will be considered for permanent allocation to the office mentioned at Sl. No. 2 and so on. If however he can not be accommodated to any of the these offices as per his seniority and option he will remain under the cadre control of the PAO (Audit), Meghalaya, Shillong and posted on deputation to the deficit office(s). till he is permanently allocated to any of the offices mentioned in the option against the subsequent vacancy arising in the concerned office (s).
- (iii) Once the officer is permanently allocated to the office of his first or subsequent choice in the option form, such allocation is final and no further change will be allowed.
- (iv) As no further promotion will be made in surplus offices till all surplus officers posted on deputation to deficit offices are accommodated, the concerned surplus offices will accommodate their surplus officers against subsequent vacancies.
- (v) Sr.A.O, AO, AAO and SO will be treated four separate cadres for the purpose of allocation and the ratio of 80:20 in Sr.A.O./AO and AAO/SO will be maintained in each office while separating these cadres.
- (vi) The sanctioned strength and PIP for the newly created offices of Mizoram and Arunachal Pradesh is being intimated by BRS wing of this office. No additional post is being created for the present.
- (vii) The officers who are presently on deputation to other offices will be allocated to the offices as per their seniority-cum-preference. They will be repatriated from the borrowing office(s) to their allocated office subject to availability of vacancy in that office. No supernumary post will be created in any office.

10/26.04

Attested

*[Signature]*

(Advocate)

10, Bahadur Shanti Zafar Marg, New Delhi-110002

*[Signature]*

Machine  
continued *UE*

10/002/006

- (viii) The sanctioned strength minus existing vacancies proportionately distributed in each cadre is the required strength for the purpose of separation of cadre. No additional post is being created for the present.

Yours faithfully,

Sd/-

(ASHUTOSH JOSHI)

Assistant Comptroller and  
Auditor General (N)

Endo. No. 222 -NGE(App)/4-2006

Dated 24.04.2006

Copy along with a copy of the AO(Audit), Tripura, Agartala letter dated 12.4.2006 is forwarded for information and necessary action to:

- ✓ 1. The Pr. AG (Audit), Meghalaya, Shillong-793 001
- ✓ 2. The AG(A&E), Assam, Guwahati-781 029
- ✓ 3. The AG(Audit), Assam, Guwahati-781 029 with reference to serial No.10 of the AG's letter dated 12.4.06.
4. Director (Direct Taxes) at Headquarter with reference to serial No.10 of the AG's letter dated 12.4.06.
5. Director (Indirect Taxes) at Headquarter with reference to serial No.10 of the AG's letter dated 12.4.06.

(ASHUTOSH JOSHI)

Assistant Comptroller and  
Auditor General (N)

Attested

*B. B. B.*

(Advocate)

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),  
ASSAM, MAIDAMGAON, BELTOLA, GUWAHATI-29.

No. Estt./Au/1-51/06-07/498-499

Dated: 8<sup>th</sup> May '2006

To,

The General Secretary,  
✓ Civil Audit Association, AAOs/SOs /  
Civil Audit Association Group 'C' & 'D',  
O/o the Pr. A.G. (Audit), Assam, Guwahati-29.


Sub: Separation of common cadre of Group 'B', 'C' & 'D' staff in  
the Civil Audit Offices in N.E. Region.

Sir,

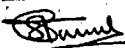
I am to forward herewith Headquarter letter no. 1722/BRS/15-2006 dtd 27<sup>th</sup> April '2006 along with redistributed & sanctioned strength and P.I.P. between office of the A.G.(Au) Meghalaya/Arunachal Pradesh/Mizoram and Headquarter's letter no. 221-NGE(APP)/17-2004 dtd. 25<sup>th</sup> April '2006 regarding clarifications sought for on the subject cited above for your information.

This issues with the approval of Principal Accountant General.

Yours faithfully,

  
Senior Audit Officer (Admn.)

Attested

  
(Advocate)

भारत के नियंत्रक-महालेखा परीक्षक का कार्यालय  
OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL OF INDIA

Ref.  
Date

To

The Pr. Accountant General (Audit),  
Meghalaya,  
Shillong.

Subject: Separation of common cadre of Group B officers in the Civil Audit offices in North East Region.

Sir,

I am directed to invite reference to your office letter no. Estt-1/Audit/13-11/2006-2007/03 dated 28.3.06 on the above cited subject. The new sanctioned strength and Persons-in-position for the three offices viz. Meghalaya, Arunachal Pradesh and Mizoram has been fixed as per the statement enclosed. The redistributed sanctioned strength may please be noted in your office records and the staff and officers may accordingly be posted in each office at the earliest.

Yours faithfully,

(LALIT KUMAR)  
Administrative Officer (BRS)

No.1723 BRS/75-2005

Copy for information and necessary action to.

1. AG (Audit), Arunachal Pradesh
2. AG (Audit), Mizoram
3. Sr AO, NGE (Apptt)
4. PS to PD (Staff)

Administrative Officer (BRS)

10, बहादुर शाह जफर मार्ग, नई दिल्ली-110002  
10, Bahadur Shah Zafar Marg, New Delhi-110002

A.A.O/EOM-1

Am. (1/11/06)

Attested

(Advocate)

Sd. Deputy Accountant General (Admin)

Distribution of Sanctioned strength and PIP between the O/o the Meghalaya, Arunachal Pradesh and Mizoram

Cadre	Meghalaya		Arunachal Pradesh		Mizoram		Total	
	SS	PIP	SS	PIP	SS	PIP	SS	PIP
Sr AO/AO	12	11	11	10	9	8	32	29
AAO/SD/Supr	24	16	22	15	15	10	61	41
Sr. Ar/Sr. CO	75	66	56	50	44	39	175	155
Ar/CO	18	5	14	4	10	2	42	11
CVI/DEO	11	3	9	2	7	2	27	7
Welfare Asstt	1	1						
Asst. Caretaker	1							
Steno	2	1	2	1				
Hindi Officer	1				1		5	2
Senior Translator	1	1					1	0
Junior Translator	3						3	0
Hindi Typist	1						1	0
Staff Car Driver	1	1					1	0
Record Keeper	2	2	2	2			6	6
Group D	13	11	10	8	2	2	32	26
Total	166	118	126	92	97	70	369	280

Sanction of marginal cadres may be considered at a later stage

Attested

(Advocate)

Deputy Accountant General (Admin)



भारत के नियंत्रक-महालेखा परीक्षक का कार्यालय  
OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL OF INDIA

34

25-04-2006

The Accountant General (Audit),  
Tripura,  
Agartala

Subject: Separation of Group 'B' cadres in offices of the N.E. region.

Sir,

I am directed to invite a reference to your office letter No. Estt(Au)/1-49/2006-07/80 dated 12-04-2006 on the above mentioned subject and to furnish below the clarification sought for therein:-

- (i) In first line of para V of the policy for separation of Group 'B' cadre the word "sanctioned strength" may be read as "required strength".
- (ii) An officer, who has given preference for more than one office for permanent allocation, will be considered for permanent allocation as per his seniority and option exercised by him. If he can not be accommodated to the office of his first choice he will be considered for permanent allocation to the office mentioned at Sl. No. 2 and so on. If however he can not be accommodated to any of the these offices as per his seniority and option he will remain under the cadre control of the PAG (Audit), Meghalaya, Shillong and posted on deputation to the deficit office(s) till he is permanently allocated to any of the offices mentioned in the option against the subsequent vacancy arising in the concerned office (s).
- (iii) Once the officer is permanently allocated to the office of his first or subsequent choice in the option form, such allocation is final and no further change will be allowed.
- (iv) As no further promotion will be made in surplus offices till all surplus/optees posted on deputation to deficit offices are accommodated, the concerned surplus offices will accommodate their surplus optees against subsequent vacancies.
- (v) Sr.A.O, AO, AAO and SO will be treated four separate cadres for the purpose of allocation and the ratio of 80:20 in Sr.A.O./AO and AAO/SO will be maintained in each office while separating these cadres.
- (vi) The sanctioned strength and PIP for the newly created offices of Mizoram and Arunachal Pradesh is being intimated by BRS wing of this office. No additional post is being created for the present.
- (vii) The officers who are presently on deputation to other offices will be allocated to the offices as per their seniority-cum-preference. They will be repatriated from the borrowing office(s) to their allocated office subject to availability of vacancy in that office. No supernumary post will be created in any office.

10, Bahadur Shah Zafar Marg, New Delhi-110002

10, Bahadur Shah Zafar Marg, New Delhi-110002

Attested

(Signature)  
(Advocate)

Sd/- Deputy Accountant General (Admin)



- (viii) The sanctioned strength minus existing vacancies proportionately distributed in each cadre is the required strength for the purpose of separation of cadre. No additional post is being created for the present.

Yours faithfully,  
-Sd/-

(ASHUTOSH JOSHI)  
Assistant Comptroller and  
Auditor General (N)

Endo. No. 222 -NGE(App)/4-2006

Dated 24.04.2006

Copy along with a copy of the AG(Audit), Tripura, Agartala letter dated 12.4.2006 is forwarded for information and necessary action to:

- ✓ 1. The Pr. AG (Audit), Meghalaya, Shillong-793 001
- ✓ 2. The AG(A&E), Assam, Guwahati-781 029
- ✓ 3. The AG(Audit), Assam, Guwahati-781 029 with reference to serial No.10 of the AG's letter dated 12.4.06.
4. Director (Direct Taxes) at Headquarter with reference to serial No.10 of the AG's letter dated 12.4.06.
5. Director (Indirect Taxes) at Headquarter with reference to serial No.10 of the AG's letter dated 12.4.06.

(ASHUTOSH JOSHI)  
Assistant Comptroller and  
Auditor General (N)

Attested

(Advocate)

S. Deputy Accountant General (Admn)

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM  
MAIDAMGAON : BELTOLA : GUWAHATI - 29

Circular No. Estt.I/Au/1-SI/03-04/1077

Dated: 06/07/2004

Subject: Separation of Common Group "B" Cadres against the Audit offices of the North East.

Consequent upon Headquarter's office decision to establish separate offices for Arunachal Pradesh and Mizoram (which will function from Shillong, until adequate space for office and staff quarter are available) the Principal Accountant General (Audit), Meghalaya etc. Shillong being Cadre Controlling Authority has invited fresh option from all Group "B" officers (other than Supervisor) for their final allocation to different Audit office of N.E State in the event of separation of common Group "B" Cadres.

In view of above all the incumbents in Group "B" posts (from SO to Sr.A.O) of this office borne on common cadre are hereby asked to exercise their option afresh in the prescribed format (available in Estt-I Section) on or before 19-07-2004 so as to enable this office to send the fresh options to Shillong office by 22-7-2004 positively.

The options exercised earlier in response to this office Circular No. Estt. I/Audit/1-01/03-04/275 dated 3.11.2003 stand cancelled.

(Authority: Principal Accountant General (Audit)'s order dated 05-07-2004)

Sd/-

Sr. Deputy Accountant General (Admn)

Memo No. Estt.I/Au/1-SI/03-04/1078-1086

Dated: 06/07/2004

Copy forwarded to-

- 1 The Pr. Accountant General (Audit), Meghalaya etc. Shillong. He is requested to arrange for obtaining the fresh option from the officers of this office who are on deputation/ foreign service from his end.
- 2 Sr. D.A.G (A & Works)
- 3 Sr. D.A.G (IC&CA)
- 4 Sr. D.A.G (C & R)
- 5 Secretary to Pr. Accountant General (Audit), Assam.
- 6 Sr.A.O (Admn). He should maintain the Register of option like previous occasion and also prepared a list of officers on leave and ensure sending of the option paper to them by registered post.
- 7 All Group "B" officers deployed in HQ. Section/Branch.
- 8 Notice Board.
- 9 O. O. File.

Sd/-

Sr. Deputy Accountant General (Admn)

Attended

Spamul  
(Advocate)

37

FORM OF OPTION

In the event of separation of existing common cadre for Group 'B' posts (excluding Supervisors) of the offices of Indian Audit & Accounts Department located in the North East, I Shri/Smt/Ms ..... working in the office of the Pr. A.G./A.G./Sr. D.A.G. (Audit) ..... as ..... (Designation), do hereby opt to be finally allocated to the office of the Pr. A.G./A.G./Sr. D.A.G. (Audit) ..... knowing fully that this exercise of option shall be final and in no case whatsoever it would be changed.

2. In case, I am not initially allocated at the first instance to the office of my first option exercised above for want of vacancy, I may, at each time I am finally allocated to the said office, be allocated to the following offices in the order of preference:

- (i) Office of the Pr. A.G./A.G./Sr. D.A.G. (Audit) .....
- (ii) Office of the Pr. A.G./A.G./Sr. D.A.G. (Audit) .....

(Signature)

Date .....

Name .....  
(IN BLOCK LETTERS)

Station .....

Designation: .....

O/S the .....

Attested

Ramul  
(Advocate)

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT), ASSAM,  
MAIDAMGAON, BEL FOLA, GUWAHATI-29.

Circular No. Estt-I/Audit/1-51/03-04/275

Dated, Guwahati,

The 3rd November 2003

Subject- Separation of Common Group 'B' Cadres amongst the Audit Offices of the North East.

The Cadre Controlling Authority viz., office of the Principal Accountant General (Audit), Meghalaya etc., Shillong has intimated that considering the problems of cadre management arising out of common cadres of Group 'B' posts in the Audit Offices of the North East, the Headquarters Office has decided to separate the common Group 'B' Cadres from section Officers to Senior Audit Officers (excluding Supervisors) in the Audit Offices of the North East hitherto controlled by the Principal Accountant General (Audit), Meghalaya etc., Shillong.

Accordingly, following facts are brought to the notice of all concerned:

- (a) One time non-changeable option for allocation to a particular office located in the North East shall be obtained from the existing incumbents from Section Officers to the Senior Audit Officers placed in the different Audit Offices (including those on deputation and foreign service). The incumbents should also exercise their second and third preferences.
- (b) The Officers shall be allocated to the office of his choice on the basis of seniority-cum-first preference. However, where the number of optees for a particular office is more than the sanctioned strength of that office, the excess optees shall be kept in a Waiting list for future accommodation in the office of their choice.
- (c) The Wait listed persons shall form a pool at the disposal of existing cadre controlling authorities (i.e., the Principal Accountant General (Audit), Meghalaya etc., Shillong) for posting to deficit offices as per their alternative preferences, subject to administrative convenience, till such time they are accommodated in their offices of choice.

With a view to implementing the above scheme of separation of cadres of Group 'B' officers, all the present Group 'B' officers (Section Officers to Senior Audit Officers

Attested

By Deputy

including those on deputation or on foreign service) of this office are hereby directed to exercise their options in the enclosed "Form of Option" within one month from the date of issue of this circular (i.e., within 02-12-2003) and submit the same within the stipulated period to the Asstt. Audit Officer, Estt-I Section who shall maintain a Register of Option to be signed by both the optees and the receiving officer for records.

The option once exercised shall be final.

(Authority:- Accountant General (Audit)'s order dated 23-10-2003 in File No. Estt-I/Audit/1-51/2003-04/ at P/4<sup>th</sup>)

Sd/-

Sr. Deputy Accountant General (Admn).

Memo No. Estt-I/Audit/1-51/2003-04/  
3265-3273.

Dated: 3rd. November 2003

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (Audit), Meghalaya etc., Shillong-1. He is requested to obtain the option from the officers on deputation/foreign service from his side.
2. Secretary to the Accountant General (Audit), Assam, Guwahati-29.
3. Sr. Deputy Accountant General (A&IC).
4. Deputy Accountant General (C&P).
5. Deputy Accountant General (W&CA).
6. Sr. Audit Officer (Admn). He should prepare a list of officers on leave and ensure sending of the option paper to them by Registered Post.
7. Person concerned (Shri.....)
8. Notice Board.
9. Officer Order File.

They are requested to bring the contents of the Circular to the knowledge of all the Group 'B' Officers deployed on field duty with the instruction that the officers should personally collect and submit the option paper within stipulated date to AAO/ESTT-I Section.

Attested

Ganesh

(Advocate)

S. S. S.  
Sr. Deputy Accountant General (Admn).

ANNEXURE - H

The Principal Accountant General (Audit),  
Meghalaya, Arunachal Pradesh, Mizoram  
Shillong-793 001

(Through proper channel)

Sub - Exercising option for separation of common cadre of Group-B Officers - clarification thereof.

Sir,

Regarding submission of option by Group -B officers for separation of common cadre in the offices of the Pr.A.Gs/AGs in North East Region, I am to state that, as it involves my entire future service life, I am in need of certain clarifications on the papers circulated by the administration vide No.Estt-1/Audit/1-51/2005-06/394 dated 31.3.06 before exercising my option. Clarifications sought for are on the following points.

1) Enclosures circulated with the letters mentioned above do not bear the signature of any authority. Duly authenticated copies may please be furnished.

2) It was mentioned in the option exercised on earlier occasion that it would be final and no further change in the option shall be allowed. The circumstances under which the fresh option becomes necessary and the status of the earlier option may please be stated.

3) It seems, there is a little ambiguity in the form of option. It contains the words, "above option" but there was no option mentioned above. There were seven options in order of preference to be filled in by the optee, all of which were mentioned below the word "above option". This needs clarification.

4) As per para IV of the policy circulated, "option" and "preference" are two distinct terms with the significance that if the officer cannot be accommodated in his opted office initially, he would be posted in the office of his preference on deputation till vacancy arises in his opted office. This indicates that the form of option to be suitably modified to include option and preference under two distinct categories.

5) In the option form space for seven offices were indicated whereas sanctioned strength was shown against only five offices. As such the name of the offices in NE region amongst which the cadres are to be distributed may be distinctly spell out showing sanctioned strength and required strength arrived at after proportionate distribution of vacancies (para II).

The last date for submission of option form may kindly be extended by 15 days from the date of receipt of clarification from the cadre controlling authority.

Attested

[Signature]  
(Advocate)

Yours faithfully,

[Signature] 07/04/2006  
(TAPAN KUMAR HALDER)  
SR. AUDIT OFFICER  
C/o P. Accountant General (Audit)  
Assam, Guwahati  
Pin - 781002

[Signature]  
7/4/06

- 41 -  
Submission  
Estt-3  
on 17.04.06

41

ANNEXURE - H CONTD.

28

The Principal Accountant General, Meghalaya etc.,  
Shillong - 793 001

(Through proper channel)

- Sub: Proposed separation of common cadre (Group 'B' Officers) amongst the Audit Offices in the North East Region - submission of option

Sir,

In inviting a reference to my representation dated 07/04/2006, to the Pr.AG, I am to state that due to non-receipt of vital information/Clarification sought for, it has become very difficult for me to exercise option right now. However, in order to comply with the Admn. Circular No.Estt./Audit/1-51/2005-06/394 dated 31-03-06, I am without having full knowledge of the scheme of cadre separation submitting option in prescribed form pending clarification of the points (raised in my representation dated 07/04/06) by the appropriate authority.

Encls: i) Option Form filled in.

Yours faithfully,

*[Signature]*  
17/04/2006

TAPAN KUMAR HALDER  
Sr. Audit Officer  
o/o. the Pr. Accountant General  
(Audit)  
Assam, Guwahati

Attested

*[Signature]*

(Advocate)

The Principal Accountant General (Audit),  
Meghalaya, Arunachal Pradesh, Mizoram  
Shillong-793 001

(Through proper channel)

Sub - Exercising option for separation of common cadre of Group-B Officers -  
clarification thereof.

Regarding submission of option by Group -B officers for separation of common cadre in the offices of the Pr.A.Gs/AGs in North East Region, I am to state that, as it involves my entire future service life, I am in need of certain clarifications on the papers circulated by the administration vide No.Estt-I/Audit/1-51/2005-06 dated 31.3.06 before exercising my option. Clarifications sought for are on the following points.

- 1) Enclosures circulated with the letters mentioned above do not bear the signature of any authority. Duly authenticated copies may please be furnished.
- 2) It was mentioned in the option exercised on earlier occasion that it would be final and no further change in the option shall be allowed. The circumstances under which the fresh option becomes necessary and the status of the earlier option may please be stated.
- 3) It seems, there is a little ambiguity in the form of option. It contains the words, "above option" but there was no option mentioned above. There were seven options in order of preference to be filled in by the optee, all of which were mentioned below the word "above option". This needs clarification.
- 4) As per para IV of the policy circulated, "option" and "preference" are two distinct terms with the significance that if the officer cannot be accommodated in his opted office initially, he would be posted in the office of his preference on deputation till vacancy arises in his opted office. This indicates that the form of option to be suitably modified to include option and preference under two distinct categories.
- 5) In the option form space for seven offices were indicated whereas sanctioned strength was shown against only five offices. As such the name of the offices in NE region amongst which the cadres are to be distributed may be distinctly spelt out showing sanctioned strength and required strength arrived at after proportionate distribution of vacancies (para II).

The last date for submission of option form may kindly be extended by 15 days from the date of receipt of clarification from the cadre controlling authority.

Attested

*[Signature]*  
10/4/06

Yours faithfully,

*[Signature]*

7/4/06

(D. J. Saha)

ST. A. O.

O/A to Pr. A. G. (Audit)  
Assam, Guwahati



To

The Principal Accountant General (Audit), Meghalaya etc.,  
Shillong - 793 001

(Through proper channel)

**Sub: Proposed separation of common cadre (Group 'B' Officers) amongst  
the Audit Offices in the North East Region - submission of option**

Sir,

In inviting a reference to my representation dated 10/04/2006, to the Pr.AG, I am to state that due to non-receipt of vital information/Clarification sought for, it has become very difficult for me to exercise option right now. However, in order to comply with the Admn. Circular No.Estt./Audit/1-51/2005-06/394 dated 31-03-06, I am without having full knowledge of the scheme of cadre separation submitting option in prescribed form pending clarification of the points (raised in my representation dated 10/04/06) by the appropriate authority.

Enclo: i) Option Form filled in.

Attested

Ramul  
(Advocate)

Yours faithfully,

Dwitesh  
(DWITESH KANJANI SAHA)  
S.S. N.O.  
O/o M.A. P.S. N. (Audit)  
Assam, Guwahati

To,

The Principal Accountant General (Audit).

Meghalaya, Arunachal Pradesh, Mizoram

Shillong-793001

(Through proper channel)

Sub: Exercising option for separation of common cadre of Group-B Officers-Clarification thereof.

Sir,

Regarding submission of option by Group -B officers for separation of common cadre in the offices of the Pr A G's/A.G's in North East Region, I am to state that, as it involves my entire future service life, I am in need of certain clarifications on the papers circulated by the Administration vide No.Estt-I/Audit/1-51/2005-06/3014 dated 31-3-06 before exercising my option. Clarifications sought for are on the following points:

- 1) Enclosures circulated with the letters mentioned above do not bear the signature of any authority. Duly authenticated copies may please be furnished.
- 2) It was mentioned in the option exercised on earlier occasion that it would be final and no further change in the option shall be allowed. The circumstances under which the fresh option becomes necessary and the status of the earlier option may please be stated.
- 3) It seems, there is a little ambiguity in the form of option. It contains the words "above option" but there was no option mentioned above. There were seven options in order of preference to be filled in by the optee, all of which were mentioned below the words "above option". This needs clarification.
- 4) As per para IV of the policy circulated, "option" and "preference" are two distinct terms with the significance that if the officers cannot be accommodated in his opted office initially, he would be posted in the office of his preference on deputation till vacancy arises in his opted office. This indicates that the form of option suitably modified to include option and preference under two distinct categories.
- 5) In the option form space for seven offices were indicated whereas sanctioned strength was shown against only five offices. As such the name of the offices in NE Region amongst which the cadres are to be distributed may be distinctly spelt out showing sanction strength and required strength arrived at after proportionate distribution of vacancies (para II).

The last date for submission of option form may kindly be extended by 15 days from the date of receipt of clarification from the cadre controlling authority.

Yours faithfully,

Attested  
Parmanand  
(Advocate)

A. K. Acharjee  
10/06/06.  
(A. K. Acharjee)  
Sr. A.O.

To,

The Principal Accountant General (Audit).

Meghalaya, Arunachal Pradesh, Mizoram

Shillong-793001

(Through proper channel)

Sub: Exercising option for separation of common cadre of Group-B Officers-  
Clarification thereof.

Sir,

Regarding submission of option by Group -B officers for separation of common cadre in the offices of the Pr A G's/A.G's in North East Region, I am to state that, as it involves my entire future service life, I am in need of certain clarifications on the papers circulated by the Administration vide No.Estt-I/Audit/1-51/2005-06/3014 dated 31-3-06 before exercising my option. Clarifications sought for are on the following points:

- 1) Enclosures circulated with the letters mentioned above do not bear the signature of any authority. Duly authenticated copies may please be furnished.
- 2) It was mentioned in the option exercised on earlier occasion that it would be final and no further change in the option shall be allowed. The circumstances under which the fresh option becomes necessary and the status of the earlier option may please be stated.
- 3) It seems, there is a little ambiguity in the form of option. It contains the words "above option" but there was no option mentioned above. There were seven options in order of preference to be filled in by the optee, all of which were mentioned below the words "above option". This needs clarification.
- 4) As per para IV of the policy circulated, "option" and "preference" are two distinct terms with the significance that if the officers cannot be accommodated in his opted office initially, he would be posted in the office of his preference on deputation till vacancy arises in his opted office. This indicates that the form of option suitably modified to include option and preference under two distinct categories.
- 5) In the option form space for seven offices were indicated whereas sanctioned strength was shown against only five offices. As such the name of the offices in NE Region amongst which the cadres are to be distributed may be distinctly spelt out showing sanction strength and required strength arrived at after proportionate distribution of vacancies (para II).

The last date for submission of option form may kindly be extended by 15 days from the date of receipt of clarification from the cadre controlling authority.

Yours faithfully,

Attested  
[Signature]  
(Advocate)

10/04/2006  
(Subscribed (barelybody))  
"S" A.O  
O/O the Pr A.G (Audit)  
Assam  
Guwahati-29

FORM OF OPTION FOR DEPUTATION

47

In the event of separation of existing Common Cadre for Group 'B' Post of the offices of Indian Audit and Accounts Department located in the North - East, as per Circular No.AG/Sep/Gr.'B'/2006/141 dated 30/3/2006 I Shri/ Smt/

Ms. Lokapriya Das working in the office of the Accountant General/ Sr. Dy. Accountant General(A&F) Assam, Guwahati as

Sr. Accounts Officer (designation), knowing fully that if I am not initially allocated to the office of my option so exercised as per Circular dated 30/3/2006 for want of vacancy, I may be allocated on deputation basis to the following deficit office(s) in order of preference.

(i) Office of the Accountant General/ Sr Dy Accountant General (A&E) Meghalaya, Shillong and so on

(ii) Arunachal Pradesh, Shillong

(iii) Mizoram, Shillong

Signature: Lokapriya Das

Name: Lokapriya Das

Designation: Sr. Accounts Officer

Date: 24.5.06

Place: Guwahati

Name of deficit offices

1. Sr. A.O. Cadre - Meghalaya/Nagaland/ Arunachal Pradesh/Mizoram
2. A.O. Cadre - Meghalaya/Nagaland/ Arunachal Pradesh/Mizoram
3. A.A.O. Cadre - Manipur/Nagaland/ Arunachal Pradesh/Mizoram
4. S.O. Cadre - Manipur/ Arunachal Pradesh/Mizoram

Attested

[Signature]

(Advocate)

**OFFICE OF THE ACCOUNTANT GENERAL (A&E) ASSAM  
MAIDAMGAON, BELTOLA, GUWAHATI-781 029.**

Circular No. AG/ Sep/Gr. 'B'/2006/25

May 16, 2006

As per clause V of policy for Separation of Common Cadre of Group 'B' officers in the A&E offices in N.E. Region as circulated vide Circular No. AG/ Sep/ Gr. 'B'/2006/141 dated 30/3/2006, if the number of optees for a particular office is more than the required strength of that office, the excess persons in each cadre (Sr. A.O/A.O/A.A.O/S.O), who cannot be accommodated in the office of their preference against the required strength of that office as per their seniority, shall be posted on deputation basis to the office for which number of optees is less than the required strength of that office i.e deficit offices as mentioned in the option form. As such, the following surplus Gr. 'B' officers are hereby asked to give their preference for posting to the deficit offices on deputation basis. Posting, however, will be made on the basis of seniority and preference. Preference for deputation (if any) may kindly be given on or before 24<sup>th</sup> May, 2006 in the enclosed 'Form of Option'.


SL No.	Name	Designation	Office to which attached
1.	TRIDIB RANJAN DEY	SR. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
2.	JOSHODHIR CH. GHOSH	SR. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
3.	BIJOY KUMAR CHANDA	SR. ACCOUNTS OFFICER	O/o the Sr. D.A.G (A&E) Tripura, Agartala
4.	JAGAT JYOTI ROY(II)	SR. ACCOUNTS OFFICER	O/o the Sr. D.A.G (A&E) Tripura, Agartala
5.	RATHINDRA KUMAR DAS	SR. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
6.	MEGNAD SAHA	SR. ACCOUNTS OFFICER	Deputation
7.	RATHINDRA CH. DHAR	SR. ACCOUNTS OFFICER	O/o the Sr. D.A.G (A&E) Tripura, Agartala
8.	LOKAPRIYA DAS	SR. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
9.	DILIP KUMAR DAS(III)	SR. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
10.	SUBHAS CHANDRA DEY	SR. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
11.	SANKAR PAUL	SR. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong

Attested

(Advocate)

SJ No.	Name	Designation	Office to which attached
12.	SWAPAN KUMAR NATH	ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
13.	AMIYA BHUSAN DAS	ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
14.	JANARDHAN GOSWAMI	ACCOUNTS OFFICER	O/o the Sr. D.A.G (A&E) Nagaland, Kohima
15.	L. BOYAIMA SINGH	ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
16.	RAMANUJ CHAKRAVORTY	ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
17.	PH. JUGINDRA SINGH	ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
18.	MRINMOY DAS	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
19.	MRINAL KANTI BARDHAN	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
20.	ASHUTOSH SUTRADHAR	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
21.	SHILPI DEY	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
22.	PARTHA PRATIM CHOWDHURY	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
23.	AMULYA SARMA	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
24.	SIRAZUDDIN AHMED	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
25.	SAIKAT DAS	ASSTT. ACCOUNTS OFFICER	O/o the Sr. D.A.G (A&E) Nagaland, Kohima
26.	DEBA PRASAD BHATTACHARJEE	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
27.	SANKAR DAS	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
28.	RATAN KUMAR DEY	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
29.	KUNTAL SAHA	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
30.	ARUP BURAGOHAIN	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
31.	KAMALENDU BHATTACHARJEE (II)	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
32.	KALPANA RANI DEB	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
33.	SANJAY RANJAN DEY	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
34.	AJIT KUMAR DEB	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
35.	BINOY KUMAR MANDAL	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
36.	SABYASACHI CHOUDHURY	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong

Attested

  
 (Advocate)

Sj.No.	Name	Designation	Office to which attached
37.	RAMAMOY BHATTACHARJEE	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
38.	AMRIT LAL DAS	ASSTT. ACCOUNTS OFFICER	O/o the Sr. D.A.G (A&E) Tripura, Agartala
39.	DHRUBAJYOTI DEB	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Assam, Guwahati
40.	SUBRATA DAS CHOUDHURY	ASSTT. ACCOUNTS OFFICER	O/o the Sr. D.A.G (A&E) Tripura, Agartala
41.	SURENDRA PRASAD ROY	ASSTT. ACCOUNTS OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
42.	DIPALI (MANDAL) DAS	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
43.	DHIRESWAR BOKO	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
44.	PRADIP KUMAR DAS (I)	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
45.	RATAN DEBNATH	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
46.	KHOKAN CHANDRA ROY	SECTION OFFICER	O/o the Sr. D.A.G (A&E) Manipur, Imphal
47.	ALOK KR. CHAKRABORTY	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
48.	BISWAJIT DUTTA	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
49.	SADHAN CHANDRA PAUL	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
50.	MANDIRA PURKAYASTHA	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
51.	ASHISH BANERJEE	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
52.	HITESH CH. KALITA	SECTION OFFICER	O/o the A.G (A&E) Meghalaya, Shillong
53.	NEPAL CH. BISWAS	SECTION OFFICER	O/o the Sr. D.A.G (A&E) Tripura, Agartala

[Authority: A.G's order dated 16-05-06 at p/10N of File No. AG/Sep/Gr. 'B'/2006]

sd/-

Sr. Deputy Accountant General (Admn. & VLC)

May 16, 2006

No. AG/ Sep/Gr. 'B'/2006/26-34

Copy for information to:

1. The Accountant General (A&E) Meghalaya, Shillong
2. The Sr. Deputy Accountant General (A&E) Nagaland, Kohima
3. The Sr. Deputy Accountant General (A&E) Manipur, Imphal
4. The Sr. Deputy Accountant General (A&E) Tripura, Agartala
5. The Secretary to the A.G (A&E) Assam, Guwahati.
6. The PS to the A.G (A&E) Assam
7. The Setno Gr. II attached to Sr. DAG (Admn.)
8. All Concerned Officers
9. Office file.

Sr. Deputy Accountant General (Admn. & VLC)

Attested

Bimal  
(Advocate)

FROM No. 2.  
(Suo Motu)

CENTRAL

ADMINISTRATIVE  
TRIBUNAL

ORDER NO. 1

Original Application No. 125/06

Contempt Petition No. /

Review Application No. /

Applicant(s) Gulna Rani Koliā Pals.

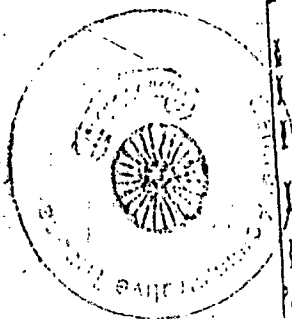
Respondants W. M. I. Gora

Advocate for the Applicant(s) Mr. J. L. Sarbati, Mr. S. Taimuk

Advocate for the Respondant(s) case

Notes of the Registry Date Order of the Tribunal

29.05.2006 Present : Hon'ble Sri K.V. Sachidanandan  
Vice-Chairman.



Attended

(Advocate)

The applicants are SOG Examination qualified officers now working as Assistant Audit Officer in Group 'B' cadre. They are borne in the office of the Principal Accountant General (Audit) Assam, Guwahati. There are other offices of Accountants General (Audit) in Meghalaya, Manipur, Tripura and Nagaland States. Vide circulars dated 31.03.2006 and 20.04.2006, a scheme has been circulated separating the cadre of Group 'B' officers in Civil Audit Offices. According to the applicants, the scheme has been formulated on wrong premises that there was common/combined cadre. According to them, in reality there has not been any formal common/combined cadre. They are also stated that the respondents are changing their options from time to time



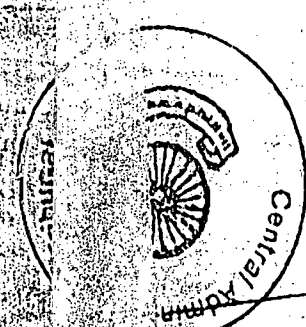
Contd/-

29.05.2006 Heard Dr. J.L. Sarkar, learned counsel for the applicants and Ms. U. Das, learned Addl. C.G.S.C. for the respondents.

When the matter came up for admission hearing, Ms. U. Das, learned Addl. C.G.S.C., for the respondents submitted that there is a common cadre. She also submitted that she would like to take instructions to file reply statement. Let it be done.

Post on 06.06.2006. In the meantime, in the interest of justice, by way of interim order, this Tribunal directs the respondents not to disturb the applicants from their place of postings till the next date.

Sd/ VICE CHAIRMAN



Date of Application : 30.5.06  
Date on which copy is ready : 30.5.06  
Date on which copy is delivered : 30.5.06  
Certified to be true copy

*[Signature]*  
Section Officer (JdH)  
C. A. T. Guwahati Bench  
Guwahati-5.

30/5/06

CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

Misc. Petition No. 59/2006 (In O.A. No. 143 of 2006)  
Misc. Petition No. 52/2006 (In O.A. No. 115 of 2006)  
Misc. Petition No. 55/2006 (In O.A. No. 125 of 2006)  
Misc. Petition No. 56/2006 (In O.A. No. 146 of 2006)

Date of Order: This the 2/21 day of July 2006.

The Hon'ble Shri K. V. Sachidanandan, Vice-Chairman

1. Misc. Petition No. 59 of 2006 (In O.A. No. 143 of 2006)

Union of India & Ors. .... Petitioners

By Advocate Mr G. Baishya, Sr. C.G.S.C.

- Versus -

Sri Dhrubajyoti Deb and Others .... Opposite Party

By Mr G.K. Bhattacharyya, Sr. Advocate, Mr B. Choudhury and  
Mr D. Goswami, Advocates

2. Misc. Petition No. 52 of 2006 (In O.A. No. 115 of 2006)

Union of India & Ors. .... Petitioners

By Advocate Mr G. Baishya, Sr. C.G.S.C.

- Versus -

Sri Sirazuddin Ahmed & Ors. .... Opposite Party

By Mr G.K. Bhattacharyya, Sr. Advocate, Mr S.M.H. Haque, Mr  
B. Choudhury and Mr D. Goswami, Advocates

3. Misc. Petition No. 55 of 2006 (In O.A. No. 125 of 2006)

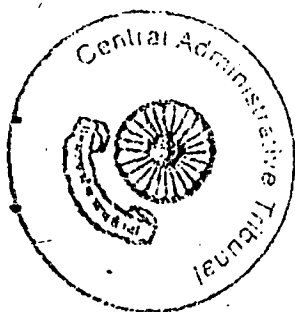
Union of India & Ors. .... Petitioners

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

- Versus -

Shri Guna Ram Kalita & Ors. .... Opposite Party

By Advocates Dr. J.I. Sarker and Mr S. N. Tamuli.



Attested  
(Advocate)

4. Misc. Petition No. 56 of 2006 (In O.A. No. 146 of 2006)

Union of India & Ors.

Petitioners

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

- Versus -

Shri O.M. Prakash Upadhyay & Ors.

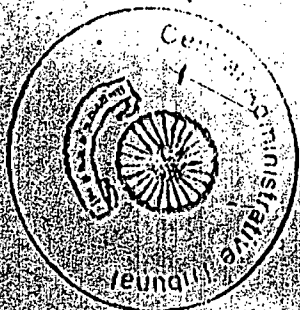
..... Opposite Party

By Advocates Dr. J.L. Sarkar and Mr S.N. Tamuli.

ORDER

K.V. SACHIDANANDAN (V.C.)

This is an application filed by the respondents in the O.A. for vacation/modification/alteration of the status quo order. The prayer in the M.P. is:

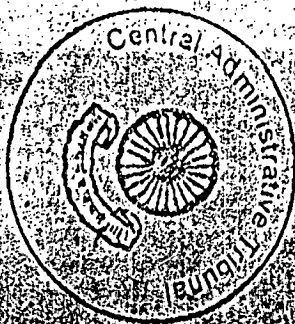


"In the premises aforesaid it is respectfully prayed that your Lordships may be pleased to vacate and/or modify and/or alter the interim order dated 14.6.06 and 20.6.06 passed in OA No.143/2006 and/or pass such further or other order or orders as your Lordships may deem fit and proper."

2. An identical M.P. No.56/2006 was filed in O.A.146/2006 for modification of the interim order dated 19.06.2006 therein. So also M.P.No.52/2006 was filed in O.A.115/2006 by the Sr. C.G.S.C. and M.P.No.55/2006 filed in O.A.113/2006 for the same purpose. All these M.P's are filed for the alteration/modification/cancellation of the interim orders. All the above O.A's are identical and are challenging the same scheme for separation of combined cadre for Office of the Accountant General at Shillong, Imphal, Kohima and Agartala. This court in all the above O.A's passed interim order on various dates, the gist of which is as follows:

O.A.No.125/2006

"The applicants are SOG Examination qualified officers now working as Assistant Audit Officer in Group 'B' cadre. They are borne in the office of the Principal Accountant General (Audit) Assam, Guwahati. There are other offices of Accountant General (Audit) in Meghalaya, Manipur, Tripura and Nagaland States. Vide circulars dated 31.03.2006 and 20.04.2006, a scheme has been circulated separating the cadre of Group 'B' officers in Civil Audit Offices. According to the applicants, the scheme has been formulated on wrong premises that there was common/combined cadre. According to them, in reality there has not been any formal common/combined cadre. They have also stated that the respondents are changing their options from time to time.



Heard Dr. J.L. Sarkar, learned counsel for the applicants and Ms U. Das, learned Addl. C.G.S.C. for the respondents.

When the matter came up for admission hearing, Ms. U. Das, learned Addl. C.G.S.C. for the respondents submitted that there is a common cadre. She also submitted that she would like to take instructions to file reply statement. Let it be done.

Post on 06.06.2006. In the meantime, in the interest of justice, by way of interim order, this Tribunal directs the respondents not to disturb the applicants from their place of postings till the next date.

Attested

By

(Advocate)

Identical orders have been passed in the other O.As also which are under challenge.



3. Dr J.L. Sarkar and Mr G.K. Bhattacharyya, learned Sr. counsel for the applicants in the various O.A.s and Mr G. Balshya, learned Sr. C.G.S.C. and Ms U. Das, learned Addl. C.G.S.C. for the respondents are present and argued the matter.

4. The case of the Misc. petitioners (respondents in the O.A.s) is that the applicants in the O.A.s are challenging the separation of the common cadre of Group 'B' officers in the office of the Accountant General (A&E) and challenged the circular on Cadre separation dated 30.03.2006. According to them the matter pertains to a policy decision and the bifurcation of common cadre is necessary for the public interest. Prior to separation of cadre the Group 'B' officers of different offices of North Eastern Region are transferred and posted to any of the offices of AG (A&E) in North Eastern Region and such liability of transfer was accepted by the officers at the time of promotion to the post of Assistant Accounts Officer (Group 'B'). A gradation list of common cadre of SO/AAO/AO/Senior AO is maintained by the AG (A&E), Assam, Guwahati being the cadre controlling authority. Though separate seniority for each cadre is given in the gradation list, but due to administrative exigencies it became necessary to separate the existing common cadre of Group 'B' officers of A&E offices of the North Eastern Region for the purpose of conducting the function of A&E in the offices of each State in the North Eastern Region being fair and transparent and taken into consideration the larger issue involved and considering the public interest the circular dated 30.03.2006 was issued. As per the circular if the number of optees for a particular office is more than the required strength of that office, the excess persons in each cadre shall be posted on deputation basis, for which they may give their

Attended

Panel

(Advocate)

preference, to deficit offices. These officers posted on deputation basis shall be posted to the office of their choice on the basis of their seniority on availability of subsequent vacancies against the required strength in such offices. The surplus optees shall also form part of the cadre of the office for which they exercised option. As per the policy, therefore, each officer will be ultimately posted permanently in the office of his/her choice, and meanwhile he/she is waiting for posting to the office of his/her choice which happens to be surplus office, and draw deputation allowance for this period as admissible under the rules.

5. The case of the applicants in the O.A.s is that the cadres were already separated in 1981 in terms para 5.6.1 of Comptroller Auditor General's Manual of Standing Order (Administration) Vol. I

and the respondents are aware of the position and have made a vague statement by stating "prior to separation of cadre". As per the policy communicated vide circular dated 31.03.2006, optees in a particular cadre for a particular office were to be accommodated as per the sanctioned strength of cadre of that office. The term 'required strength' introduced in the policy is an afterthought by way of

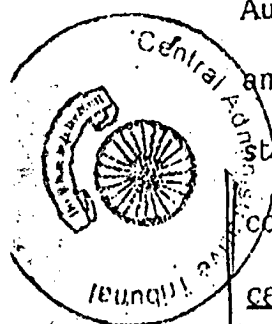
clarification communicated on 8.5.2006 after the exercising of option by the applicants was completed on 26.04.2006 has altered the basic complexion of the modality for accommodation of optees in the Office

of their choice. The Group 'B' officers exercised their option on their understanding that the number of optees would be very much within the sanctioned strength of the office and therefore all of them would be accommodated in the said office which will be their Base/Parent Office. The adoption of the new required strength is not in conformity with the existing norms and is therefore without any basis.

Attested

*[Signature]*

(Advocate)

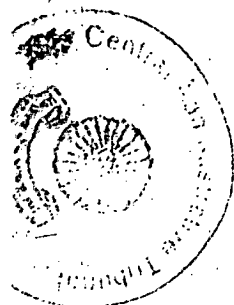


which will lead to incorrect position of vacancies in different cadres in the offices causing scope for arbitrariness. The applicants were working in the base office concerned.

6. I have heard the learned counsel for the parties. The learned counsel for the parties has taken my attention to various Circulars, Office Orders etc. to substantiate their contention. The learned counsel for the parties also cited certain court decisions to substantiate their contention on merits of their case. We are only on the preliminary issue of the interim order - whether to be vacated or not. The learned counsel for the respondents has taken my attention to a decision of the Hon'ble Supreme Court reported in 1998 (4) SCC 598 in the case of S.P. Shivprasad Pipal Vs. Union of India and canvassed for the following three principles that has to be followed by the court in granting interim orders:

- (a) Whether there is a prima facie case
- (b) Whether irreparable loss will be caused to the respondents
- (c) Balance of convenience.

7. The learned counsel for the original applicants are in agreement with the above proposition of law and both parties canvassed very vehemently and argued that these ingredients are in their favour. The learned counsel for the parties tried to establish their case on merit. Since this is a subject matter of the Division Bench and sitting singly the court cannot go on merits of the case at this point of time. Therefore, this court considers whether the three ingredients that has been canvassed by the learned counsel for the respondents tilt in favour of the respondents or the applicants. I am not going into the merits of the case since that may affect and lead



Attested

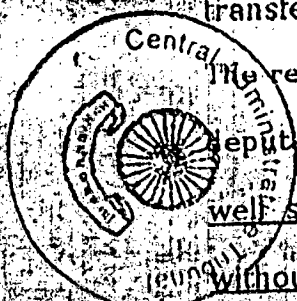
*[Signature]*  
(Advocate)

ultimately to a final decision, which is not within the ambit of the Single Bench.

8. The simple facts of the case are that as per the said notification the respondents have introduced a policy decision for separation of the cadre and for that purpose options were called for. The applicants who have been working in the respective Sections for years together have been discarding their promotions and seniority have opted for the respective stations they are put in, hoping that they will be accommodated therein. According to them there are large number of vacancies as well if the respondents design the transfers in a scientific manner. The applicants have reiterated that their options are only for a particular station and not anywhere else. Therefore, attempt on the part of the respondents to transfer the applicants to non-optee place par se seems to be not in conformity with the employees' choice which will put them to irreparable injury. The understanding and willingness of the employees is for a particular station alone. They are not questioning the policy of the scheme but its modality.

9. Then the question comes how can the applicants be transferred to hard stations for which they have not exercised option?

The respondents would argue that these applicants are being sent on deputation wherein the applicants will get deputation allowance. It is well settled law that an employee cannot be sent on deputation without his/her consent.



Attested

Shri

(Advocate)

10. When a restructuring or a scheme is implemented, the hardship that will be caused to the employees must be minimal. It appears that no scientific study has been made by the respondents in



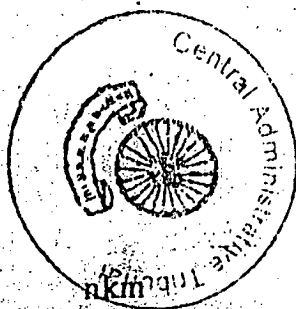
implementing the so called circular and compelling the employee to accept transfer to a non-optee station under the guise of deputation is not in general spirit of law.

11. Therefore, considering the balance of convenience, hardship, legal injury etc. in favour of the original applicants in the O.A.s, I am of the view that at this point of time there is no need to alter, change or modify the interim order that has been passed earlier. Therefore, the Misc. Petitions do not merit and therefore the same are liable to be dismissed.

12. However, the respondents are at liberty to implement the scheme in a more scientific/practical manner without disturbing the applicants of their place of option.

All the Misc. Petitions are dismissed with the above observations. No costs.

Sd/ VICE CHAIRMAN



Attested  
Bansal  
(Advocate)

Date of Application : 24.7.06  
Date on which copy is ready : 24.7.06  
Date on which copy is delivered : 24.7.06  
Certified to be true copy

Section Officer  
E. A. J. Chahal-Denb.  
Buwabani

24/7/06

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**Sanctioned strength of Sr.A.Os/ A.Os and AAOs/ Sos in N.E.Region  
(other than Commercial Officers)**

Name of the Office	Sanctioned Strength	Sanctioned Strength
	SR.A.O/ A.O	AAOs/ SOs
Shillong	20 + 8	37 + 13
Guwahati	42 + 9	113 + 17
Agartala	12 + 4	30 + 8
Imphal	13 + 3	15 + 4
Kohima	6 + 3	18 + 5
<b>Total</b>	<b>93 + 27</b>	<b>213 + 47</b>

Attested

Ramul  
(Advocate)

15 MAR 2007

गुवाहाटी न्यायपीठ  
Guwahati Bench

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

IN THE MATTER OF:

O.A.No. 204/2006

Shri Ashis Kumar Acharjee & 12  
others.

..... Applicant

- Versus -

Union of India & Others.

..... Respondents

- AND -

IN THE MATTER OF :

Written statement submitted by  
the Respondents No. 4

WRITTEN STATEMENT

The humble answering

respondents submit their written  
statements as follows :

1.(a) That I am Sr. Deputy Account General  
Administrative Accounts

and Respondents No. \_\_\_\_\_ in the case. I have gone through a copy of  
application served on me and have understood the contents thereof  
and except whatever is specifically admitted in the written statement,  
contentions and statements made in the application may be deemed  
have been denied. I am competent and authorized to file the statement  
on behalf of all the respondents.

- (b) The application filed is unjust and unsustainable both on fact and in law.
- (c) That the application is bad for non joinder of necessary parties and misjoinder of unnecessary parties.
- (d) That the application is also hit by the principles of waiver estoppel and acquiescence and liable to be dismissed.
- (e) That any action taken by the respondents was not stigmatic and some were for the sake of public interest and it cannot be said that the decision taken by the respondents, against the applicant had suffered from vice of illegality.

2. **BRIEF FACTS OF THE CASE OF THE APPLICANT /PETITIONER.**

Shri Ashis Kr. Acharjee, and 12 other Sr. Audit Officers of Guwahati office had opted at the time of separation of cadres for the office of the of the Principal Accountant General (Audit), Assam, Guwahati. Due to non availability of posts these officers were posted to different deficit offices. Aggrieved by the aforesaid orders of transfer on deputation these officers have moved the Hon'ble Tribunal and obtained stay.

3 That with regard to the statement made in para 4.1, 4.6 to 4.11, 4.25, 7, 10, 11 and 12 of the application, the answering respondents do not admit anything except those are based on records and legal and/or rational foundation. As such the applicant is put to strictest proof thereof.

4 That with regard to the statement made in para 2 of the application, the answering respondents beg to submit that in terms of Section 20 of the Administrative Tribunals Act, 1985 as amended

a Tribunal shall not ordinarily admit an application unless it is satisfied that the applicant had availed of all the remedies available to him under the relevant service rules as to redressal of grievances. In the instant case the applicants have not submitted any application/appeal to the appropriate higher authorities for redressal of their grievances. Thus the Hon'ble Tribunal may reject their application on this ground alone.

5. That with regard to the statement made in para 3 of the application, the answering respondents beg to submit that in view of the what has been stated in the preceding paragraph the question of limitation does not arise.

6. That with regard to the statement made in para 4.2 of the application, the answering respondents beg to submit that as already stated the applicant should have exhausted all official channels for redressal of his grievances before moving the Hon'ble Tribunal. As he has not exhausted all official channels, the applicant has no right to file any application in the Tribunal.

7. That with regard to the statement made in para 4.3 of the application, the answering respondents beg to submit that the respondents beg to state that upto the level of supervisor the cadres had already been separated with effect from 01.09.1981 amongst the offices of Accountants General, Assam, Meghalaya, Arunachal Pradesh & Mizoram, Tripura Manipur and Nagaland. However, on passing of S.O.G Exam from any of the aforesaid offices, a combined seniority list is prepared for promotion to the grade of Section Officers and on their promotion they belong to the

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common cadre of Section Officers of the office of the Principal Accountants General, Assam, Meghalaya, Arunachal Pradesh & Mizoram, Tripura, Manipur and Nagaland. Thereafter, their names are shown in the Gradation list of Group 'B' Gazetted and Non-gazetted and subsequently they are promoted to the cadre of Assistant Audit Officer from that common seniority list. It would be evident from the above that the terms common cadre has got a definite meaning and is not a vague term.

8. That with regard to the statement made in para 4.4 of the application, the answering respondents beg to submit that the contention of the applicant made in this paragraph is not based on facts. In terms of para 1.3.3 of the Manual of Instructions for Restructuring of cadres in IAAD, in keeping with the new higher scales for audit not only will higher level in training and examinations be insisted upon for audit staff but it is also proposed to enhance the job content for Auditors, Sos and AAOs. Allocation of actual work of audit during inspection to auditors and supervision of local audit and local inspection by AAOs will be as given in Annexure 2.9.1 (a photocopy of the Annexure 2.9.1 is enclosed as R-1).

It would be evident from Annexure 2.9.1 that the work assigned to AAOs are far more important than that of the S.Os. Moreover, the S.Os on completion of 3 years service in the grade are considered for promotion to the grade of AAO and the promotion to the higher grade of AAO is considered by a DPC consisting of 3 Pr. A.G/A.G/P.D level officers. On promotion of S.Os

(scale of Rs.6500-200-10500) their pay in the higher scale AAO (scale of pay Rs.7450-225-11500) is fixed under FR 221(a)(i) which is applicable for promotion to a higher grade involving higher responsibilities.

9. That with regard to the statement made in para 4.5 of the application, the answering respondents beg to submit that there is a definite joint cadre in existence in the case of Section Officers/Assistant Audit Officers/Audit Officers/Sr. Audit Officers in the Audit Offices of the N.E. Region. To have separate cadres for each individual offices, the Comptroller and Auditor General of India after total application of mind asked all the officers of the N.E. Region to exercise their choice of place of posting. The officers of all the offices have exercised their option and they were allocated to selected place of posting in the orders of their seniority. When, however, the number of optees for a particular place was found to be in excess of the required strength, they were posted to deficit offices on deputation basis. Thus the respondents submit that there was no unfairness or arbitrariness in the separation of cadres.

10. That with regard to the statement made in para 4.12 of the application, the answering respondents beg to submit that there exists huge vacancies in the cadre of Assistant Audit Officers and Section Officers. If all the optees for Guwahati office are posted to Guwahati on the basis of sanctioned strength then the existing office of the Accountant General, Nagaland, Kohima will stop functioning and the newly created offices of the Accountants

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general, Mizoram and Arunachal Pradesh will not be able to start functioning. Thus under compelling circumstances, the office of the Comptroller and Auditor General of India had decided that to start with, each individual office will run with required strength. This has no way affected the scheme of separation of cadres and for that reason it was not felt necessary to cancel the option already exercised. The Comptroller and Auditor general of India has defined required strength as sanctioned strength minus vacancies proportionately distributed. It is not understood why the applicants are insisting on this point. As already stated there was huge vacancies in the common cadre of Section Officers/Assistant audit Officers in the audit offices of the N.E. region. Thus, if the placements were made on the basis of sanctioned strength, the offices of the Accountants General (Audit), Mizoram, Arunachal Pradesh & Nagaland will not be able to function. Therefore the contention of the applicants that the new term required strength is not in conformity with the existing norms is not based on factual position. In any case, it is within the competence of the executive to determine the posts required for discharge of its function.

Besides above, the respondents beg to state that the sanctioned strength, person in position etc. of Guwahati office for which the applicant is interested had already been informed to Guwahati office.

11. That with regard to the statement made in para 4.13 of the application, the answering respondents beg to submit that in view of what has been stated in the preceding paragraph, the respondents have no further submission to make.



12. That with regard to the statement made in para 4.14 of the application, the answering respondents beg to submit that since the letter No. and date of the Association letter was not mentioned, it would not be possible for the respondents to furnish any comments.

13. That with regard to the statement made in para 4.15 of the application, the answering respondents beg to submit that before a policy is formulated, opinions from various quarters are sought for and a threadbare examination is made on the points raised and thereafter a policy based on fairness and justice for all is made.

Thus deliberation made by different officers before a policy is formulated cannot be a subject matter of assignment in a court of law.

14. That with regard to the statement made in para 4.16 of the application, the answering respondents beg to submit that since some of the officers while exercising their option also indicated their preference for posting on deputation thus it was not felt necessary to obtain fresh preference for posting on deputation of the officers. The respondents further submit that with the shortage of officers in various offices it was not found feasible to post the officers to Guwahati office on the basis of sanctioned strength.

15. That with regard to the statement made in para 4.17 and 4.18 of the application, the answering respondents beg to submit that the Accounts and Audit streams are different entities and there is nothing to build that the Audit office from following what the Account stream does.

16. That with regard to the statement made in para 4.19 of the application, the answering respondents beg to submit that the contention of applicant is not based on facts.

17. That with regard to the statement made in para 4.20 of the application, the answering respondents beg to submit that in the policy paper on separation of cadre it was spelt out very clearly that if the total number of optees for a particular office exceeds the sanctioned strength (subsequently substituted by required strength) the excess officers will be posted to deficit offices. Thus the applicants being junior officers in the cadre of Sr. A.O were posted on deputation basis to the deficit offices.

18. That with regard to the statement made in para 4.21 of the application, the answering respondents beg to submit that in view of what has been stated in the foregoing paragraphs the separation of cadre and consequential allocation/transfer was made with all fairness.

19. That with regard to the statement made in para 4.22 of the application; the answering respondents beg to submit that in the interest of public service, this Hon'ble Tribunal may kindly consider not to interfere in the transfer posting of applicants referred to in the original application.

20. That with regard to the statement made in para 4.23 of the application, the answering respondents beg to submit that the stay orders issued in respect of various applications may kindly be vacated by this Hon'ble Tribunal.

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Imp.

21. That with regard to the statement made in para 4.24 of the application, the answering respondents beg to submit that since the matter relates to Accounts stream this office has no comments to offer.

22. That with regard to the statement made in para 4.26 of the application, the answering respondents beg to submit the reason for using the term common cadre has already been stated above and as such the respondents have no further comments to make.

23. That with regard to the statement made in para 4.27 of the application, the answering respondents beg to submit that there is common cadre and the concept of base office is not acceptable.

25. That with regard to the statement made in para 4.28 of the application, the answering respondents beg to submit that there is complete rationale in the separation of cadres as the concept of common cadre and consequential transfer/posting of officers is not only a huge financial burden but the deficit offices has no continuity and institutional wisdom on account of very short stay of the supervisory officers.

26. That with regard to the statement made in para 5.1 of the application, the answering respondents beg to submit that in view of what has been stated in para 4.20 above, the applicant's contention is not based on facts. The separation and consequential permanent allocation will not make any juniors to become senior for exercising option in the same office.

27. That with regard to the statement made in para 5.2 of the application, the answering respondents beg to submit that as already stated, the concept of required strength is not a vague or abstract term. The concept was brought into force because of the existence of huge vacancy in the common cadres of Sr. A.Os/A.Os.

28. That with regard to the statement made in para 5.3 of the application, the answering respondents beg to submit that it is not correct to state that the surplus staff were kept out of their allotted cadre. The officers will be borne in the cadre of their first option place. Temporarily they will be placed on deputation to other deficit office. Thus there will be no reversion to the concept of common cadre.

29. That with regard to the statement made in para 5.4 of the application, the answering respondents beg to submit that in view of what has been stated in paragraph 4.16 the respondents have no further submission to make.

30. That with regard to the statement made in para 5.5 of the application, the answering respondents beg to submit that the seniority of Auditor/Sr. Auditor of various offices are fixed correctly before they are promoted as Section Officer and brought into common cadre. Thus, the contention of the applicant is not based on facts.

30. That with regard to the statement made in para 5.6 of the application, the answering respondents beg to submit that in view of paragraph 7, no formal declaration of common cadre is felt necessary.

31. That with regard to the statement made in para 5.6 of the application, the answering respondents beg to submit that there is no base office concept. Since there is a common cadre of Sr. A.Os the terms was brought into play.

32. That with regard to the statement made in para 5.7 of the application, the answering respondents beg to submit that in view of what has been stated against paragraph 4.12 there is no further submission to be made.

33. That with regard to the statement made in para 5.8 of the application, the answering respondents beg to submit that seniors of each individual cadres were posted to their place of choice. In the case of the applicant, he is a junior officer in the cadre of Sr.A.O as such he has not found a place in the station of his choice.

34. That with regard to the statement made in para 6 of the application, the answering respondents beg to submit that the applicants have not exhausted all official channel for redressal of their grievances and as such the Hon'ble court may quash their application ab initio.

35. That with regard to the statement made in para 8.1 of the application, the answering respondents beg to submit that in view of what has been stated in the foregoing paragraphs, there is no reason for the Hon'ble Tribunal to quash the scheme of separation. Instead, the application may kindly be dismissed with cost.

36. That with regard to the statement made in para 8.2 of the application, the answering respondents beg to submit that the process of exercising option, finalisation of posting on permanent

as well as deputation basis is already complete and as such it is not possible to ask the applicants to re-exercise option and give a fresh preference for posting on deputation.

37. That with regard to the statement made in para 8.3 of the application, the answering respondents beg to submit that separation of Group 'B' cadres of Audit Offices of the N.E. Region is complete and therefore, each individual office may intimate.

38. That with regard to the statement made in para 9 of the application, the answering respondents beg to submit that in the interest of public service, the applicants may be allowed to be transferred temporarily.

39. That the respondents beg to submit that the application is devoid of merit and as such same is liable to be dismissed.

9. That this written statement is made bonafide and for the ends of justice & equity.

Under the above circumstances,  
Your Lordship would be pleased to  
dismiss the application filed by the  
applicant for the ends of justice.

VERIFICATIONI, Manoj Sahayaged about 39 years, working as Sr. Dy. Accountant General (Admin.)

competent officer of the answering respondents, do hereby verify that the

statements made in paragraph 2 to 30 are true to my knowledge and

those of the paragraphs 8 being matter of record are true

to my information derived there from which I believe to be true and the

rests are my humble submissions before this Hon'ble Tribunal.

And I sign this verification on this 12 day of <sup>May 2007</sup> June 2006 at

Guwahati.

Manoj Sahay  
Signature



सत्यमेव जयते

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# **GRADATION LIST**

OF

GROUP 'B' OFFICERS & SECTION  
OFFICERS (AUDIT)  
BELONGING TO COMMON CADRE OF  
THE OFFICE OF THE PR. ACCOUNTANT  
GENERAL (AUDIT), MEGHALAYA,  
ARUNACHAL PRADESH AND MIZORAM  
AND OFFICES OF THE PR..  
ACCOUNTANTS GENERAL (AUDIT),  
ASSAM, MANIPUR, NAGALAND AND  
TRIPURA

AS ON  
**01-03-2005**

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15

# **GRADATION LIST**

COMPTROLLER AND CHIEF ACCOUNTANT  
OF GENERAL

GROUP 'B' OFFICERS & SECTION  
OFFICERS (AUDIT)  
BELONGING TO COMMON CADRE OF  
THE OFFICE OF THE PR. ACCOUNTANT  
GENERAL (AUDIT), MEGHALAYA,  
ARUNACHAL PRADESH AND MIZORAM  
AND OFFICES OF THE PR..  
ACCOUNTANTS GENERAL (AUDIT),  
ASSAM, MANIPUR, NAGALAND AND  
TRIPURA

AS ON  
01-03-2005

FOR INTERNAL USE IN IAAD

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भारत सरकार



सत्यमेव जयते

OFFICE OF THE  
COMPTROLLER AND AUDITOR GENERAL  
OF INDIA

**MANUAL OF  
INSTRUCTIONS FOR RESTRUCTURING  
OF CADRES IN IAAD**


*Issued by authority of the Comptroller & Auditor General of India  
as a supplement to the Manual of Standing Orders  
(Administrative) Volume I*

(1981-84)

*[Handwritten signature]*

redesigned departmental examinations for auditors and for promotion to the SOs' grade in the audit cadres. The Revenue Audit Examination for auditors will be discontinued and its contents incorporated into the Departmental Examination for Auditors.

1.3.3. In keeping with the new higher scales for Audit not only will higher levels in training and examinations be insisted upon for Audit staff but it is also proposed to enhance the job content for Auditors, SOs and AAOs. Allocation of actual work of audit during inspection to the auditors and supervision of local audit and local inspection by AAOs will be as given in annexure 2.9.1. The intention is not only to specialise the functions but also to upgrade the skills and the level of responsibility both in the Audit Offices and the Accounts & Entitlement Offices. A scheme for training of accounts clerks recruited for the A&E offices will also be introduced to professionalise the accounts cadres from the induction level itself. Linked with the scheme for restructuring of cadres are various schemes for functionalisation of these cadres at all levels and strengthening of the basic functions of accounts, entitlement and audit.



(18)

ANNEXURE 2.9.1

**Demarcation of duties for personnel in inspection parties.**

Following is a broad outline of responsibilities and duties of various categories of personnel in Civil Audit Offices. The Audit Officer in charge of the Inspection Party is not however precluded from making certain changes to be indicated by him in writing in the distribution suggested keeping in view the suitability of the individual official for the type of work in hand.

2. Similar instructions will be issued by the concerned wings for the separated Audit Offices redevolution of duties in Commercial, Railway, P.&T., Defence and Receipt Audit parties.

**1. Local audit of civil offices**

**1.(A) Audit Officer:**

Duties and responsibilities presently assigned are not only important but also sufficiently exhaustive. Review of the schemes executed in a department will in fact be time consuming. Further the Inspection Officer has to perform the co-ordinating functions to achieve over-all efficiency in performance.

**(B) Section Officer/Assistant Audit Officer:**

- (i) Audit of the accounts of receipts;
- (ii) audit of the accounts of stores;
- (iii) examination of the cash book;
- (iv) examination of vouchers for the test months which were submitted to central audit and made available to the party by the headquarters, with original records, contract documents etc.;
- (v) audit of all vouchers not submitted to central audit;
- (vi) verification of drawals and deposits into treasury with reference to treasury records;
- (vii) examination of the special points marked for special investigation by central audit;

- 18(A)
- (viii) audit of works expenditure;
  - (ix) accounts of stores, requirements etc. received under various foreign aid programmes;
  - (x) departmental inspection reports.

**✓(C) Senior of the two auditors:**

- (i) examination of service books, service rolls, broad-sheets and ledgers in respect of P.F. accounts of Group 'D' staff, etc.;
- (ii) obtaining files containing important rules/orders issued by Government in respect of the institution under local audit and matters dealt with by it with a view to study them and also take notes from the Dictionary of References maintained;
- (iii) check of disposal of previous inspection reports;
- (iv) audit (triennial) of taccavi accounts;
- (v) audit of expenditure by State Government in connection with large gatherings of political organisations;
- (vi) establishment pay-bills;
- (vii) travelling allowance bills;
- (viii) register of undisbursed pay and allowances;
- (ix) Register of advances;
- (x) property accounts i.e. immovable property accounts like land, buildings and other assets;

**✓(D) Junior of the two auditors:**

- (i) dead-stock register;
- (ii) register of empties;
- (iii) stamp account;
- (iv) register of deposits;
- (v) log books and diaries of Government vehicles;
- (vi) register of stationery;
- (vii) register of uniforms;
- (viii) register of books and periodicals;
- (ix) P.F. Accounts of Group 'D' employees

(19)

The structure of the civil audit parties in certain offices is section officers and one auditor, while the gazetted supervision is the same. In such a case, the distribution of work could be as under:

(A) **Audit Officer:**

Same as those in para 1 (A) above.

(B) **Asstt. Audit Officer:**

Items (ii), (iii), (iv), (vi) and (ix) under "1(B) Section Officer" (ii), (vi), (vii) and (viii) under "(C) Senior of the Two Auditors" in para 1 (C) above.

(C) **Section Officer:**

Items (i), (v), (vii) (viii) and (x) under "1(B) Section Officer" and (i), (iii), (iv), (v), (ix) and (x) under "(C) Senior of two auditors" in para 1 (C) above.

(D) **Auditor:**

Same as at present.

II. Treasury Inspection:

Keeping in view the relative importance and intricacies involved in the various items of treasury inspections the distribution of work can be as under:

**Audit Officer:**

1. Custody of treasure
2. Strong room
3. Currency chest balance.

**Assistt. Audit Officer:**

1. Government securities
2. Promissory notes
3. Cash chests and valuables of other departments
4. Accountant's cash book and balance sheet
5. Custody, supplies and sales of opium
6. Sub-Treasury accounts.

**Section Officer:**

1. Custody, supply and sale of stamps
2. Custody of cheque books and receipt books

19(4)

3. Cheques and letters of credit
4. Treasurer's accounts
5. Civil pensions
6. Military pensions.

✓ **Auditor:**

1. Deposit transactions
2. Register of repayments
3. Plus-and-minus memoranda
4. Lapsed statements.

III. Public Works Inspections

The composition of a public works inspection party is generally two section officers and one auditor. The gazetted supervision is 75%. At present there is no uniformity in the matter of distribution of work amongst the different members of the Inspection Party. The Committee of Accountants General had indicated in their report a tentative distribution of work among the members of the party.

2. Keeping in view the proposed restructuring the following could be the distribution of work to the audit officers/asstt. audit officers/section officers/auditors of public works inspection parties.

**A. Audit Officer:**

1. Review of all regular contracts and of a percentage of other agreements made since the last inspection.
2. Review of Register of Revenue other than rents including a review of the procedure for its assessments and realisation, special attention being paid to cases where a short fall is noticed in the revenue derived from any particular property.
3. Review of the system and the extent of check-measurements by divisional and sub-divisional officers and review of the check of measurements books by the divisional accountants.
4. Review of balance of stock system of acquisition of stores and of store verifications.
5. Review of accounts of manufacture operations.



view of the banking arrangements to see that they are generally satisfactory.

Review of the arrangements for the custody of cash and withdrawal of money from the cash chest.

8. General review of the account of works (the nature and extent of detailed scrutiny being left to the discretion of the inspecting officer):

- (a) Muster Rolls.
- (b) Transfer Entry Books.
- (c) Suspense/Deposit Register.
- (d) Schedule of rates.
- (e) Register of rents of buildings and lands.
- (f) Establishment records.
- (g) Monthly accounts.

#### B. Asstt. Audit Officer:

1. Complete analysis of selected works with reference to sanctioned estimates, agreements, etc. and connected measurement books.
2. Material-at-site account for selected works.
3. Examination of the register of major and minor works.
4. Disposal of special points referred by Central Audit.
5. Stock accounts including general review of stores ledger, bincards, etc.
6. Complete checking of contractors ledger for selected months.
7. Examination of abnormal rates quoted by contractors.
8. Examination of arbitration cases.
9. Checking of extra or substitute items—derivation of rates etc.
10. Scrutiny of special repairs estimates.
11. Survey reports along with registers of survey reports.
12. Disposal of previous inspection reports.

#### C. Section Officer:

1. General review of cash book with reference to counterfoils of cheques/receipt books.
2. Tracing of receipts in cash books.
3. Remittance book.
4. Checking of transaction in the selected months with cash book and other allied records.
5. M.A.S. accounts and road metal returns in respect of works affected during the selected month.
6. Transfer entry book since last inspection.
7. Checking of contractors ledger for the affected works in the selected month including complete checking of the ledger since last inspection.
8. Examination of tools and plants register.
9. Register of leases/lease files.
10. Register of Muster rolls/muster rolls.
11. Register of licence fee of buildings and lands.
12. Register of agreements/work orders.

#### D. Auditor:

1. 25% check of service books.
2. Complete checking of pay and TA bills.
3. Checking of leave account of Govt. servants including leave salary and checking of increments.
4. Provident Fund accounts of work charged establishments and Group 'D' Govt. servants.
5. Log books of motor vehicles/construction machinery.
6. Suspense and Deposit registers.
7. Treasury bill book.
8. Register of Fixed charges.
9. Contingent Register.
10. Register of Service Book/Service Books.
11. Register of interest bearing security.

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In some of the Offices, because of shortage of qualified ds, it may not be possible to constitute P.W. Inspection Parties with two Section Officers and one Auditor. In such cases the composition of the parties will be one AAO or SO and two auditors. The distribution of work amongst the party members in such a situation would be as under:

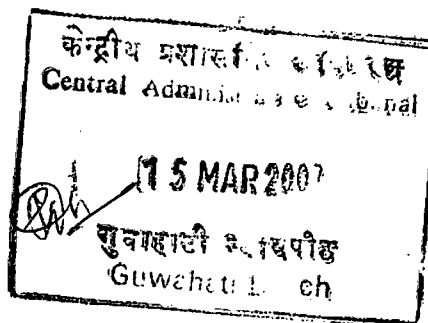
- (A) *Audit Officer:* Same as those detailed in para 2(A) above.
- (B) *Section Officer:* Same as those for AAO/SO detailed in para 2(B) above.
- (C) *Senior of the two auditors:* Same as those for SO detailed in para III. 2 above.
- (D) *Junior of the two auditors:* Same as those for auditor in para III. 2 above.

## ANNEXURE 3.1.1.

## Time schedule

	Office	Last Date
1. Display and circulation of notice	All separated Audit Offices and combined Audit & Accounts Offices & Branch/Sub Offices	31.12.1983
2. Keep blank application forms ready in Administration Branch	Combined Audit & Accounts Offices	On date of display of notice
3. Receipt of applications	-do-	31.01.1984
4. Scrutiny of applications by administration and preparation of list of applicants for consideration by screening committees	-do-	10.02.1984
5. Preparation of list of persons for consideration of fitness by screening committees for appointment against higher scales against the prescribed quota of posts	Separated Audit Offices	10.02.1984
6. Finalisation of list of selected persons by the screening committees	Combined Audit & Accounts Offices	20.02.1984
-do-	Separated Audit Offices	20.02.1984
7. Issue of orders for staff transferred and appointed in audit cadres	Combined Audit & Accounts Offices	01.03.1984
Issue of appointment orders against posts on higher scales duly sanctioned anew	Separated Audit Offices	01.03.1984

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

O.A. No.204/06

Shri A.K. Acharjee & O.R.S.

Vs

U.O.1 & ORS

Filed by the applicants  
Through S.N. Tamuli  
Advocate 15/3/07

Rejoinder to the written statement filed by the respondents.

1. That the applicants have gone through the written statement and understood the contents thereof.
2. That in reply to statement in Para 4 & 6 of the written statement it is stated that representations were made and are pending with the respondents.
3. That in reply to statements in Para 7 to 13 the applicants reiterate the statement in the O.A.
4. That in response to statements in Para 14,15,16 & 17 it is stated that the preference which was mandated in the declared policy itself was not taken, and the Respondents have been working with a view to doing favour to officers of their choice.
5. That with reference to the statement in Para 18 to 38 the applicants reiterate the statements made in the O.A.
6. That in reply to statements in Para 39 & 40 the applicants submit that the O.A. deserves to be allowed with cost.

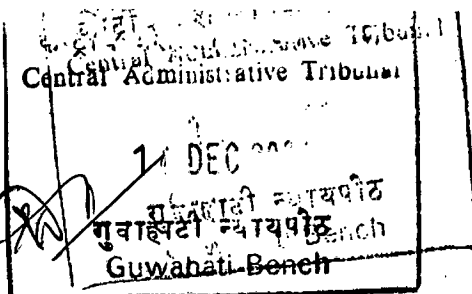


## VERIFICATION

I Tapan Kumar Halder, son of late Sudhir Halder aged about 54 years say that statements made in Para 1 to 6 of the rejoinder are true to my knowledge and belief and I have not suppressed any material facts. I am authorized by the other applicants to sign this verification on their behalf which I do accordingly.

AND I sign this verification on this ...15... day of March, 07,  
at Guwahati.

*Tapan K. Halder*  
Signature



IN THE CENTRAL ADMINISTRATIVE TRIBUNAL GUWAHATI BENCH,  
GUWAHATI.

O. A. NO. 204/2006

Shri Ashis Kumar Acharjee  
& 12 Others.

... Applicant

- VERSUS -

Union of India & Others

... Respondents

Additional statements filed by the applicant with  
documents in support of the statements in O.A. 204/2006.

That the applicant respectfully states as  
under :-

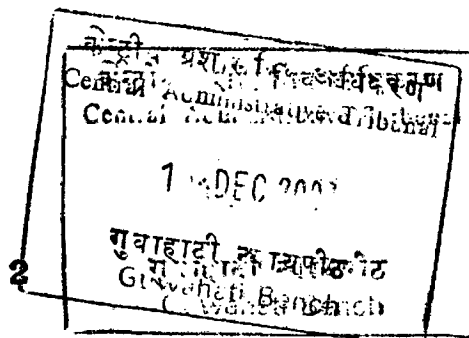
1. Cadres of Gr. 'B' Officers have already been separated  
and as such there is no scope of further separation which  
the applicant has stated as "so called separation of cadre".  
In terms of para 5.6.1(1) Section Officers cadres have  
already been separated for the states of A.G.(Audit) Assam  
and A.G.(Audit) Meghalaya etc. The para 5.6.1 (1) of (A.G's  
Manual of standing orders (Administrative) Vol. 1 reads as  
under :-

"5.6.1(1) Each Civil Audit  
Office and Civil Accounts Office  
and each Railway Audit Office  
has its own Officers' cadre

Contd...2/-

Subscribed Charabarty

121  
Filed by the applicant's  
Through S.N. Tamuli  
Advocate 18/12/07



except where any such office is re-organised into two or more independent offices and so long as the cadre is not separated for the offices into which it has been re-organised".

It is stated that the office of Principal A.G.(Audit), Assam has not been re-organised into further independent offices i.e. there is only one A.G. office in Assam under Principal A.G.(Audit) Guwahati with the separation of cadres of SO's for the states of N.E. Region as explained above the promotional cadres to AAOs, AOs, Sr. AOs also have been functioning as separate cadres.

2. It is stated that the Accountant General (Audit), Meghalaya, Arunachal Pradesh, Mizoram, Shillong by letter No. Estt. I/Audit/4-8/98-99 dated 2.2.99 to the Accountant General (Audit), Assam informed that the sanction strength of the Shillong Office of A.G.(Audit) Meghalaya, Arunachal Pradesh, Mizoram, and the Guwahati office had been approved by HQ office under Head Quarter office letter No. 3.2.05-BRS/138-97 dated 30.11.98 with such separation of cadre strength the Shillong office wrote that proposal for additions if any, should be taken up with Head Quarters office. It is therefore stated that Gr. 'B' cadres for the separate N.E. States had already been separated much earlier and the sanctioned strength was communicated by the Head Quarter's office i.e. New Delhi office by letter dated 30.11.98. It is also stated that after separation of the cadres the

Contd....3/-

*Subhash Chandra*

1 DEC 2007

गुवाहाटी न्यायपीठ  
Guwahati Bench

3

123

sanctioned strength of Sr. AO/AO for A.G.(Audit), Assam and A.G.(Audit), Meghalaya etc. has been reallocated as 55 and 33 respectively from the total sanctioned strength of 88 under the above mentioned circular dated 30.11.98.

3. That after the separation of cadres as mentioned above some of the states of N.E. Region (A.G.(Audit) Offices) were having difficulties in having officers(deficit offices) For manning the deficite a gradration list of all the Gr. 'B' Officers of N.E. States was prepared for arranging deputation/ transfer on rotation basis for 18 months on seniority basis. This gradation list clearly stipulats as under :-

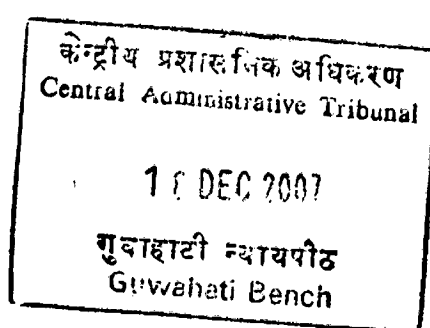
"Nothing in this list is to be taken coveying any sanction or authority or may be held to supersede any standing rules or orders of the Central Government with which it may be at vasiaence"

It is stated that the respondents parportedly project the said gradation list as common cadre, which infact is not a common cadre, and after the separation/reallocation of cadre as indicated in the preceeding paragraph no joint. cadre/common cadre has been formed. Respondents have supressed the stipulation quoted above and then confasing the Hon'ble Tribunal.

Copy of the relevant pages of the gradation list is enclosed as Annexure- 'K'.

Contd....4/-

*Subhash Chandra*



4

4. That respondents have been dealing the case not on factual position but on unreal position. They are totally confused in the matter of separation of cadres. In their W.S. they have stated that up to the level of supervisor the cadres had already been separated w.e.f. at 01.9.1981 among the officers of Accountants General Assam, Meghalaya, Arunachal Pradesh, Nagaland, Mizoram, Manipur and Tripura, thereby explaining the position that the Gr. 'C' and 'D' cadres had already been separate w.e.f. 01.9.1981. But in fact these cadres have not been separated and circulars for separation has been issued only in 2006 and the matter of separation is under adjudication in O.A. No. 155/2006. The order dated 22.6.06 of the Hon'ble Tribunal in the said O.A. indicates the separation of cadres of Gr. 'C' and 'D' in the Audit Offices of Assam, Meghalaya, Arunachal Pradesh and Mizoram. It would therefore demonstrate that the respondents have not come with clear and clean position and wants to misguide and confuse the Hon'ble Tribunal. The factual position is that the respondents have not taken any comprehensive decision as regards separation of Gr. 'B', 'C' and 'D' cadres

Copy of the order dated 22.6.06 in O.A. No. 155/06 (Civil Audit Association V. U.O.I & Ors.) is enclosed as Annexure-'L'.

*Subhash Chandra*

केन्द्रीय प्रशासनिक अधिकरण  
Central Administrative Tribunal

5

10 DEC 2007

गुवाहाटी न्यायपीठ  
Guwahati Bench

# VERIFICATION.

I Shri .. Subhendu Chakraborty .. S/O  
 ... Mr. Sudh. R. Chakraborty ... aged about ... 58 ...  
 years working as Sr. Audit Officers in the office of  
 Principal Accountant General (Audit), Assam a resident  
 of ..... Beltola ..... Guwahati say that I have been  
 authorised by other applicants to verify and sign this  
 verification and accordingly I verify that the statements  
 in paragraphs 1 to 4 are true to my knowledge and that  
 I have not suppressed any material facts.

Date : 17-12-2007

Subhendu Chakraborty  
Signature

Places: Guwahati



केन्द्रीय प्रशासनिक अधिकरण  
Central Administrative Tribunal

10 DEC 2007

गुवाहाटी न्यायपीठ  
Guwahati Bench

## GRADATION LIST

OF

GROUP 'B' OFFICERS & SECTION  
OFFICERS (AUDIT)  
BELONGING TO COMMON CADRE OF  
THE OFFICE OF THE PR. ACCOUNTANT  
GENERAL (AUDIT), MEGHALAYA,  
ARUNACHAL PRADESH AND MIZORAM  
AND OFFICES OF THE PR.  
ACCOUNTANTS GENERAL (AUDIT),  
ASSAM, MANIPUR, NAGALAND AND  
TRIPURA

AS ON  
01-03-2006

Attested  
(*Signature*)  
(Advocate)  
18/12/07

✓ GRADATION LIST OF GROUP 'B' OFFICERS AND SECTION OFFICERS (AUDIT) BELONGING TO COMMON CADRE OF THE OFFICE OF THE PR. ACCOUNTANT GENERAL (AUDIT), MEGHALAYA, ARUNACHAL PRADESH AND MIZORAM AND OFFICES OF THE PR. ACCOUNTANTS GENERAL (AUDIT), ASSAM, MANIPUR, NAGALAND AND TRIPURA AS ON 01-03-2006. PREPARED IN ACCORDANCE WITH THE DIRECTION CONTAINED IN THE COMPTROLLER AND AUDITOR GENERAL'S LETTERS NO. 427-N.21/1-89 DATED 26.04.1989. AND NO. 161-NGE(APP)/41-2002 DATED 15.02.2002.

NOTHING IN THIS LIST IS TO BE TAKEN AS CONVEYING ANY SANCTION OR AUTHORITY OR MAY BE HELD TO SUPERSEDE ANY STANDING RULES OR ORDERS OF THE CENTRAL GOVERNMENT WITH WHICH IT MAY BE AT VARIANCE.

DEPUTY ACCOUNTANT GENERAL  
(ADMINISTRATION)

केन्द्रीय प्रशासनिक अधिकरण  
Central Administrative Tribunal

18 DEC 2007

गुवाहाटी न्यायपीठ  
Guwahati Bench

Attested  
By  
Advocate



केन्द्रीय प्रशासनिक अधिकरण  
Central Administrative Tribunal  
16 DEC 2007  
गुवाहाटी न्यायपीठ  
Guwahati Bench

Original Application No. 155/166

Mis. Petition No. \_\_\_\_\_

3. Contempt Petition No. \_\_\_\_\_

4. Review Application No. \_\_\_\_\_

Applicant(s) Civil Audit Association

Respondant(s) U. O. 7 Govt

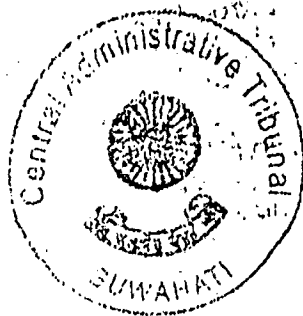
Advocate for the Applicant(s) D. K. Das  
Mr. R. S. Choudhary

Mr. B. P. Chit

Advocate for the Respondant(s) CASE

Notes of the Registry Date Order of the Tribunal

22.06.2006 Present Hon'ble Sri K.V. Sachidanandan  
Vice-Chairman.



The applicant is an Association which was formed in the year 1995 for redressal of grievances of the employees of the Audit Department, Guwahati. In the year 1997, the office of the Principal Accountant General (Audit) Meghalaya was bifurcated and the office of the Principal Accountant General (Audit), Assam was separated from the main office. The members of the Audit Association opted for posting at Assam. In the year 2006 a move was initiated to separate the common group 'C' and 'D' cadres in the Audit offices of the Principal Accountant General (Audit), Assam and office of the Principal Accountant General (Audit) Meghalaya, Arunachal Pradesh and Mizoram, Shillong, vide order dated 23.03.2006 created separate offices for Arunachal Pradesh and Mizoram. Representation was submitted by the

Contd.

Attested  
(Advocate)

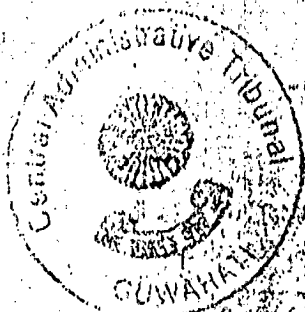
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22.06.2006 applicant Association. It is submitted on behalf of the applicants' Association that the applicants' have no dispute with regard to the cadre separation. However, their grievance is that in spite of the option opted for Assam, they have been deployed to various places on deputation. Counsel for the Applicant Association also brought to my notice to the administrative report, wherein it is mentioned that allocation of senior auditors sanctioned strength is 314 and PIP is 257 and allocation of senior auditors sanctioned strength is 75 and PIP is 62. They submitted that it is clear that deputation adopted is faulty and in violation of the law laid down.

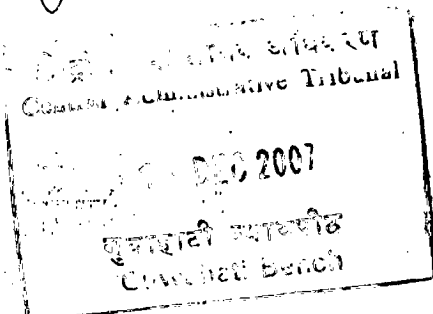
Heard Mr D.K. Das, learned counsel for the applicant association and Mr G. Baishya, learned Sr. C.G.S.C. for the respondents.

Counsel for the respondents submitted that aggrieved persons are not parties in this proceeding <sup>and</sup> since Union and 2nd applicant being the General Secretary of the Association has filed this application, it is like a Public Interest Litigation. He also quoted Rule. 4(v)(b) of the CAT Act, and argued that minimum one aggrieved person must be a party. Therefore, this application does not stand in its legs.

Contd/-



*Filed*  
*Advocate*



Contd/-  
22.06.2006

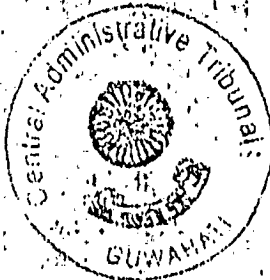
I have given due consideration to the arguments advanced by the learned counsel for the parties. Counsel for the respondents also submitted that he would like to take instructions. Let it be done.

Post on 25.07.2006.

Considering the facts that Association had represented the grievance of its members with the respondents and that it is recognized by the respondents, their grievance has been considered by the respondents and acted upon on representations. The contention of the respondents that Association cannot be a party in such proceeding, cannot be accepted. However, having regard to the fact that applicants are interested with the affairs of the members of the Association, I am of the view that it cannot be straight away rejected on that ground alone. However, the applicants are at liberty to improve its pleadings if they so desire.

In the interest of justice, by way of interim measures, I direct the respondents to maintain status quo till the next date of hearing.

Sd/- VICE CHAIRMAN



केन्द्रीय प्रशासनिक अपिलेशन  
Central Administrative Tribunal

1 DEC 2006

गुवाहाटी न्यायपीठ  
Guwahati Bench

of Application : 5-2-07

on which reply is filed : 5-2-07

of the : 5-2-07

of the : 5-2-07

Sd/-  
Section Officer (Jd)

C. A. T. Guwahati Bench

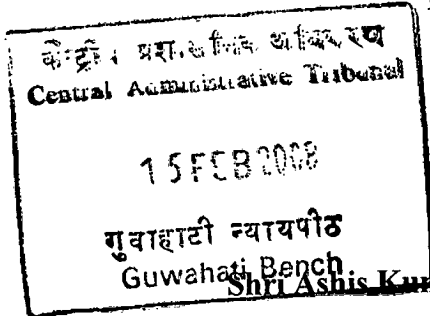
Guwahati

5/2/07

Affected  
Bund  
(Advocate)

File in Court on.....  
15/2/08  
Court Officer.

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL GUWAHATI  
BENCH, GUWAHATI



O.A. No. 204/2006

Shri Ashis Kumar Acherjee & 12 Others. Applicant

Vs.

U.O.I. & Ors

Respondents

131  
हस्ताक्षर  
Sr. Deputy Accountant General (Admn.)  
प्रधान सहायक, प्रशासनिक, गुवाहाटी का न्याय क्षेत्र  
O/O the Pr. Accountant General (Adm.) Assam  
गुवाहाटी न्यायपीठ  
Beitola, Guwahati-29. Mr. M.C. Shaw Car  
15/2

Addl WRITTEN STATEMENT FILED BY THE RESPONDENTS

- 1) That the respondent have received copy of the Additional Statement in OA No. 203/06 and gone through the same and have understood the contention made thereof. Save and except the statement which are specifically admitted below, rest may be treated as total denial. The statement which are not borne on records, are also denied and applicant are put to the stricter proof thereof.
- 2) The respondents beg to the state that the statement made are confusing and without any legal foundation. The correct position is that sanctioned strength was reallocated between offices of the Pr. Accountant General (Audit), Meghalaya, Shillong and Pr. Accountant General (Audit), Assam, Guwahati vide Headquarters office letter No. 3205-BRS/138-97 dated 30/11/1998 on opening of full fledged office of the Pr. Accountant General (Audit) Assam, Guwahati keeping the cadre controlling function with the Pr. Accountant General (Audit), Meghalaya, Shillong. As such, provision of Para-5.6.1 (i) of C&AG's Manual of Standing Orders (Administrative) Vol-I is clear and not contradictory.

Reviewed copy  
Santanu N. Tandi  
15/2/08.

- 3) The respondents beg to state that the statements made are totally false and without any legal foundation. From the reply to Para-1 it is clear that only reallocation of sectioned strength between offices of the Pr. Accountant General (Audit), Meghalaya, Shillong and Pr. Accountant General (Audit), Assam, Guwahati was done keeping the cadre controlling function with the Pr. Accountant General (Audit), Meghalaya, Shillong. Thus there was no separation of cadre vide Headquarters letter dated 30/11/1998 which was only approval to the reallocation of sanctioned strength.

के.डी. अ.सी. 1  
Central Administrative Tribunal  
15 FEB 1999  
गुवाहाटी न्यायाधीश  
Guwahati Bench

- 4) In reply to this paragraph, the respondents beg to state that to cater to the requirement of deficit offices transfer were made from other offices. Statement regarding gradation list is totally false and misleading. Gradation list showing seniority of common cadre of SOs to Sr. AOs of offices of NE Region was brought out only by the cadre controlling authority viz. Pr. Accountant General (Audit), Meghalaya, etc., Shillong all these years.
- 5) The respondents beg to state that reply to the written statement is clear wherein it was written that upto the level of Supervisor the cadres had already been separated with effect from 01/09/1981 amongst the offices of the Accountant General, Assam, Meghalaya, Arunachal Pradesh and Mizoram, Tripura, Manipur and Nagaland. It is to be kept in mind that office of Pr. Accountant General (Audit), Assam, Meghalaya, Arunachal Pradesh and Mizoram with Headquarter at Shillong was one office at that point of time. Full fledged office of Pr. Accountant General, Assam, Guwahati came into existence with effect from 13/05/1997 and office of the Accountant General, Mizoram and Arunachal Pradesh came into existence with effect from 01/04/2006 with the issue of notification. However, Group 'B' cadres were common for all NE Region offices till separation of Group 'B' cadre on 08/08/2006. Similarly, Group 'C' and 'D' cadres of offices of Meghalaya, Mizoram and Arunachal Pradesh and Assam were common till separation of cadre on 09/06/2006.

11/2/07  
Pr. Accountant General (Admn.)  
Pr. Accountant General (Audit) Assam  
Guwahati

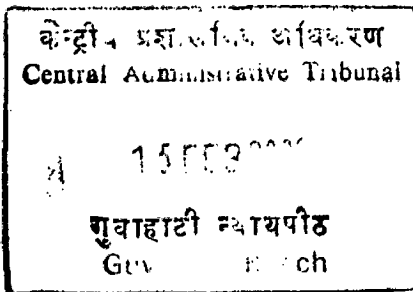
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Court Officer.

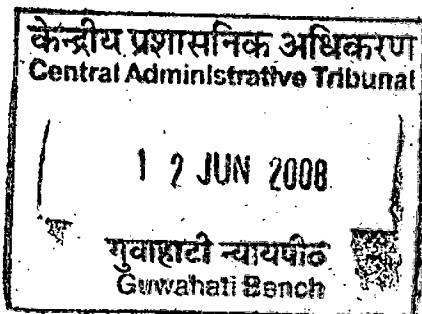
I Shri mat. Shriyam Rina at  
present working as Sr. Deputy Accountant General at  
..... who is  
authorized by the competent authority to take steps and file affidavit on behalf of  
all the petitioners in the present Misc. Petition and hence competent to sign this  
Affidavit, do hereby solemnly affirm and state that the statement made in the  
paragraph..... 1 to 5 ..... are true to my  
knowledge and belief, those made in paragraph  
.....  
being matter of records, are true to my information derived there from and the rest  
are my humble submission before this Hon'ble Tribunal. I have not suppressed  
any material fact.

And I sign this affidavit on this 11th day of February 2008 at



Shriyam Rina  
DEPONENT

वरिष्ठ उप महालेखाकार (प्रशा.)  
Sr. Deputy Accountant General (Admn.)  
प्रधान महालेखाकार (लेखापरीक्षा) का कार्यालय, असम  
O/O the Pr. Accountant General (Audit) Assam  
बेलतला गुवाहाटी २९  
Beltola, Guwahati-29.

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL,  
GUWAHATI BENCH, GUWAHATI

M.P No. 28 /2008

In

O.A. No. 204/2006

*Motin*  
**Motin Ud-Din Ahmed**  
M.A., B.Sc., LL.B.  
Addl. Central Govt. Standing Counsel  
Guwahati Bench (CAT)

SHRI ASHISH KUMAR ACHARJEE &amp; OTHERS

APPLICANTS

-VERSUS-

UNION OF INDIA &amp; OTHERS

RESPONDENTS

AND

IN THE MATTER OF

An application for enforcement of the Rule 12 of the  
CAT (Procedures) rules 1987.

*Shri*  
**Sr. Deputy Accountant General (Adm.)**  
प्रधान महालेखाकार (प्रशासनिक) - 74 असम  
O/O the Pr. Accountant General (Adm.) Assam  
Bokola, Guwahati-29.

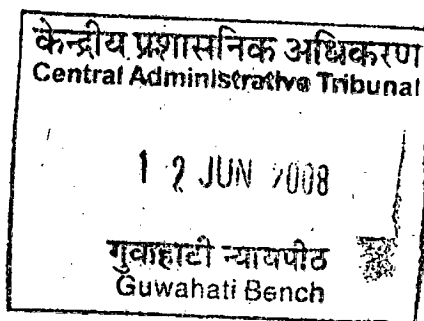
## WRITTEN STATEMENT FILED BY THE RESPONDENTS

- 1) The Respondents beg to state that the Respondents have received copy of the Miscellaneous Petitions in OA No. 204/06 and gone through the same and have understood the contention made thereof. Save and except the statements which are specifically admitted below rest may be treated as total denial. The statement which are not borne on records, are also denied and applicant are put to the stricter proof thereof.
- 2) The Respondents beg to state that contents of Para-1 are wrong and hence denied. It is denied that the Respondents filed first page only with a purpose to suppress anything from this Hon'ble Court as alleged

*Received  
on behalf of  
Shri J.L. Sarker  
12/06/08*

by the Applicants The gradation list for SO/AAO/AO/Sr. AO as on 01/03/2008 are now being submitted in full in Annexure I.

- 3) In response to Para-2 the Respondent beg to state that contents of this Para are wrong and hence denied. It is denied that the statement made by the Respondents is confusing or the Respondents are not aware of the source document on the basis of which this statement is made. The respondents beg to reiterate that up to the level of supervisor, the cadres had already been separated with effect from 01/09/1981 amongst the offices of the Accountants General, Assam, Meghalaya, Arunachal Pradesh and Mizoram, Tripura, Manipur and Nagaland. Tripura, Manipur and Nagaland offices were opened on 18/11/1974, 18/11/1974 and 17/12/1974 respectively. A copy of DO letter dated 8/7/1981 of Headquarters office to the AG, Meghalaya, Mizoram & Arunachal Pradesh, Shillong is annexed herewith and marked as Annexure II in this regard.



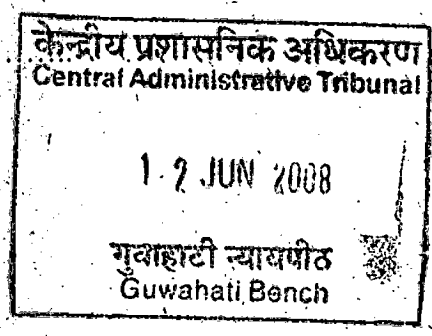
*Alloy*  
वरिष्ठ उप महालेखाकार प्रशा  
Sr. Deputy Accountant General (Admn.)  
प्रधान महालेखाकार लेखापरीक्षा का. के. असम  
O/O the P. Accountant General (Admn.) Assam  
बेलतला, गुवाहाटी  
Belatola, Guwahati-29.



I Shri. Smt. Akojam Risa  
at present working as Sr. Deputy Accountant General (Admin)  
at Guwahati who is  
authorized by the competent authority to take steps and file affidavit on behalf of all the  
petitioners in the present Miscellaneous Petition and hence competent to sign this Affidavit  
do hereby solemnly affirm and state that the statement made in paragraph  
103 are true to my  
knowledge and belief those made in paragraph  
Being matter of records, are true to my information derived there from and the rest are my  
humble submission before this Hon'ble Tribunal. I have not suppressed any material fact.

And I sign this affidavit on this .....the day of 10/5 June  
2008 at Guwahati

Identified by



Akojam Risa  
DEPONENT

वरिष्ठ उप महालेखाकार (प्रशा.)  
Sr. Deputy Accountant General (Admin.)  
प्रधान महालेखाकार लेखापरीक्षा क. अ. असम  
O/O the P. Accountant General (Adm.) Assam  
बेल्टोला, गुवाहाटी  
Beltola, Guwahati