

50/100

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

(DESTRUCTION OF RECORD RULES, 1990)

**INDEX**

O.A/T.A No. 224/2006

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SECTION OFFICER (Judl.)

Bahli  
26/10/17

(S. Rule 2)  
CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH:

ORDERS SHEET

1. Original Application No. 224/06  
2. Misc Petition No. \_\_\_\_\_  
3. Contempt Petition No. \_\_\_\_\_  
Review Application No. \_\_\_\_\_

Applicant(s) Dipa Bora Jans.

Respondant(s) U.O.I Jans

Advocate for the Applicant(s) J.L. Sarkar.....  
S.N. Tamuli.....

Advocate for the Respondant(s) Case.....

Notes of the Registry	Date	Order of the Tribunal
-----------------------	------	-----------------------

Application No. 224/06  
Dated 21.8.06  
26.6.259.74

Shri  
Dy. Registrar

Steps not taken

Defects

Rs. 10/- for Respondent's  
627 not submitted

Defect remove

Shri

29.8.06. When the matter came up for consideration for admission Dr. J. L. Sarkar learned counsel for the applicant has submitted that interim order in an identical matter in O.A.No.125 of 06 has been passed on 29.5.06 by this Tribunal directing the respondents not to disturb the applicants from their place of postings till the next date. But the respondents are changing their options from time to time.

I have heard Dr. J.L. Sarkar learned counsel for the applicants and Ms. U. Das learned Addl. C.G.S.C for the respondents.

contd.

29.8.06

~~Respondents~~. Similar issue is involved in this matter. The applicants have been allocated to Guwahati office, which is stated in Annexure L Dated 8.8.2006 and reproduced below:-

"Allocated to Guwahati office but retained temporarily in the office in which they are working at present till finalization of the Court Case.

Allocated to Guwahati office but placed at the disposal of the offices shown against them till finalization of the Court case."

The counsel for the applicant has also submitted that though the applicant have been allocated to Guwahati they are likely to be transferred to the office of the Nagaland.

Considering the submission and materials on records the counsel for the respondent has submitted that she would like to take instructions to file reply statement. Let it be done Post the matter on 23.9.06.

In the meantime the respondents are directed not to disturb the applicants from their present place of postings till the next date.

Vice-Chairman

Received  
Subhas  
29/8/06

Received  
Alsha Das  
Addl Cuse  
30/8/06

Wb filed by the  
respondents.

25.4.07

O.A. 224/06 -3-

26.4.07 Dr.J.L.Sarkar learned counsel for the applicant has sought time to file rejoinder.

Application is admitted. Interim order shall continue until further orders. Four weeks time is granted to file rejoinder. Post the matter on 29.5.07.

Member(A)

Member(J)

Lm

29.5.07.

Post the matter on 30.5.07.

Vice-Chairman

lm

30.5.2007

Learned counsel for the Applicant is granted further time to file rejoinder.

Post on 22.06.2007. In the meantime Interim order shall continue.

Vice-Chairman

/bb/

No rejoinder has been filed.

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.

Interim order shall continue till such time.

Vice-Chairman

/bb/

Rejoinder not filed.

31.7.07.

Order dt. 30/5/07  
issuing to learned  
advocate's for both  
the parties.

Case  
11/6/07.

21.6.07.

-4- O.A. 224/06

1.8.07.

Written statement has been filed. No rejoinder has been filed. Post the matter before the next Division Bench.


Lm

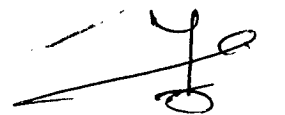
- ① W/s filed.
- ② Rejoinder not filed.

20  
4.1.08.

07.01.2008. Judgment pronounced in open Court. Kept in separate sheets. Application is disposed of No order as to costs.

Received  
Usha Das  
Addl Cus C  
30/1/2008

  
(Khushiram)  
Member(A)

  
(M.R. Mohanty)  
Vice-Chairman

lm

R  
Bhaskar  
05/02/08

6

CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

O.A. No.224 of 2006

DATE OF DECISION: 07.01.2008

Dipu Bora & Ors.

.....Applicant/s

.Dr.J.L.Sarkar

..... Advocate for the  
Applicant/s.

- Versus -

U.O.I. & Ors

.....Respondent/s

Ms. U.Das.


..... Advocate for the  
Respondents

CORAM

THE HON'BLE MR.M.R.MOHANTY, VICE-CHAIRMAN

THE HON'BLE MR.KHUSHIRAM, ADMINISTRATIVE MEMBER

1. Whether reporters of local newspapers may be allowed to see the Judgment? ~~Yes~~/No
2. Whether to be referred to the Reporter or not? Yes/~~No~~
3. Whether their Lordships wish to see the fair copy of the Judgment? Yes/~~No~~

  
Vice-Chairman/Member

CENTRAL ADMINISTRATIVE TRIBUNAL, GUWAHATI BENCH

Original Application No.224 of 2006

Date of Order: This the 7<sup>th</sup> Day of January, 2008

HON'BLE MR.MANORANJAN.MOHANTY, VICE-CHAIRMAN  
HONBLE MR.KHUSHIRAM, ADMINISTRATIVE MEMBER.

1. Shri Dipu Bora
2. Shri Subikash Dutta
3. Shri Pradip Kuri
4. Shri Jashabanta Choudhury
5. Shri Subhash Deb
6. Shri Nazrul Islam Laskar
7. Shri Tapan Kumar Sarkar
8. Shri Nurul Islam Pramanik
9. Shri Pradip Goswami
10. Shri Pratap Chandra Barma
11. Shri J.P.Kumar
12. Shri Mukul Baruah
13. Shri Shyamal Kanti Kar
14. Shri Matilal Das
15. Shri Debabrata Saha
16. Shri Debasish Bhattacharjee
17. Shri Pradip Kumar Dutta
18. Shri Phukan Chandra Barman
19. Shri Bidhu Bhusan Das
20. Shri S.M. Salehuddin Ahmed
21. Shri Mriganka Deshmukhya
22. Shri Ubedur Rahman
23. Shri Ratul Chandra Borah
24. Shri Pradip Chakraborty (II)
25. Shri Jayanta Sankar Paul
26. Shri Ashim Jyoti Dutta
27. Shri Khagen Gogoi

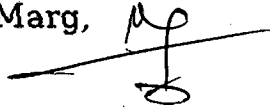
Applicants

(All the applicants are working as Assistant Audit Officers, all Group "B" Officers, in the Office of the Principal Accountant General (Audit), Assam, Guwahati.)

By Advocate Dr.J.L.Sarkar, Mr.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-110002



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

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

**ORDER (ORAL)**

**M.R.MOHANTY, V.C:**

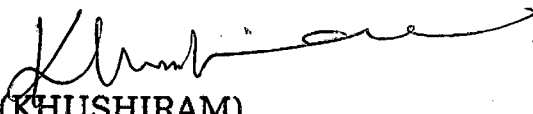
Dr. J.L.Sarkar, learned counsel appearing for the Applicants is present.

2. Ms. Usha Das, learned Addl. Standing Counsel appearing for the Respondents, has placed on record a copy of the Office order No.Estt-1/Audit/42 dated 08.06.2007, and states that all the Applicants have already been allocated at Guwahati office of the Accountant General. A copy of this office order dated 8.6.2007 has already been supplied to Dr.J.L.Sarkar, learned counsel appearing for the Applicants, in Court.

3. Since it was the grievance of the Applicants to be allocated and posted at Guwahati, the grievance of the Applicants have already been redressed during pendency of this case and, as such, there remains nothing to be adjudicated in this case.



4. As such, this case hereby, disposed of.
5. Send copies of this order to the Applicants and to the Respondents through their respective counsels and free copies be also supplied to the Advocates.



(KHUSHIRAM)  
ADMINISTRATIVE MEMBER



(MANORANJAN MOHANTY)  
VICE-CHAIRMAN

LM

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH, GUWAHATI

O.A No. 224 /2006

Shri Dipu Bora & Others

-- VS --

Union Of India & Others.

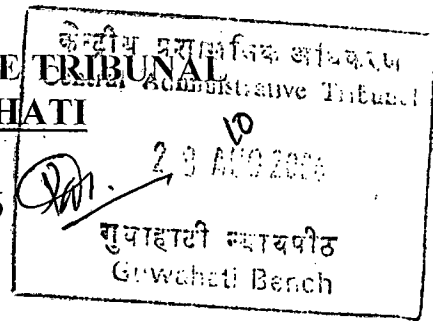
SYNOPSIS

The applicants are SOG Examination qualified officers now working as Assistant Audit Officers, in Group 'B' cadre. They are borne in the office of the Principal Accountant General (Audit) Assam, Guwahati. They are senior officers in the cadre. There are other offices of Accountants General (Audit) in Meghalaya, Manipur, Tripura and Nagaland states. Now they have been permanently allocated to office of the P.A.G.(Audit), Assam, Guwahati.

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 basic office/common/combined cadre. 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 have been permanently allocated to Assam Cadre. They are not legally liable to be employed in other states by tour or deputation.

*G. P. Bora*

Filed by *S.N. Tamuli*  
S.N. Tamuli



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

**O.A No. /2006**


**Shri Dipu Bora & Others**

**-- VS --**


**Union Of India & Others.**

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 2006

Annexure 'L'

  
S.N. Tamuli  
(Advocate)

1

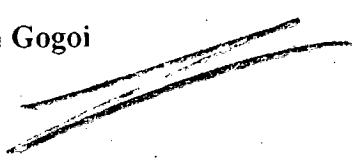
12

Filed by the applicant  
through S.N. Tomuli  
(Advocate) 25/8/06

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

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

**O.A No. /2006**

1. Shri Dipu Bora
  2. Shri Subikash Dutta
  3. Shri Pradip Kuri
  4. Shri Jashabanta Choudhury
  5. Shri Subhash Deb
  6. Shri Nazrul Islam Laskar
  7. Shri Tapan Kumar Sarkar
  8. Shri Nurul Islam Pramanik
  9. Shri Pradip Goswami
  10. Shri Pratap Chandra Barma
  11. Shri J.P.Kumar
  12. Shri Mukul Baruah
  13. Shri Shyamal Kanti Kar
  14. Shri Matilal Das
  15. Shri Debabrata Saha
  16. Shri Debasish Battacharjee
  17. Shri Pradip Kumar Dutta
  18. Phukan Chandra Barman
  19. Shri Bidhu Bhusan Das
  20. Shri S.M.Salehuddin Ahmed
  21. Shri Mriganka Deshmukhya
  22. Shri Ubedur Rahman
  23. Shri Ratul Chandra Borah
  24. Shri Pradip Chakraborty (II)
  25. Shri Jayanta Sankar Paul
  26. Shri Ashim Jyoti Dutta
  27. Shri Khagen Gogoi
- 

*Olga Bora*

All the applicant are working as Assistant Audit Officers, all Group B Officers, in the office of 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 – 01
4. The Principal Accountant General (Audit), Assam,  
Guwahati -29
5. The Accountant General (Audit), Nagaland,  
Kohima
6. Accountant General (Audit), Tripura, Agartala.
7. Accountant General (Audit), Manipur, Imphal

Digitized by

-Respondents-

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

The application is made against the separation of the so called 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 also for an order that they shall be employed in office under Principal Accountant General (Audit), Assam only as per O.O. No. Estt-I/Audit/134 dated 08-08-2006 (Annexure – M)

2. **Jurisdiction**

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

3. **Limitation**

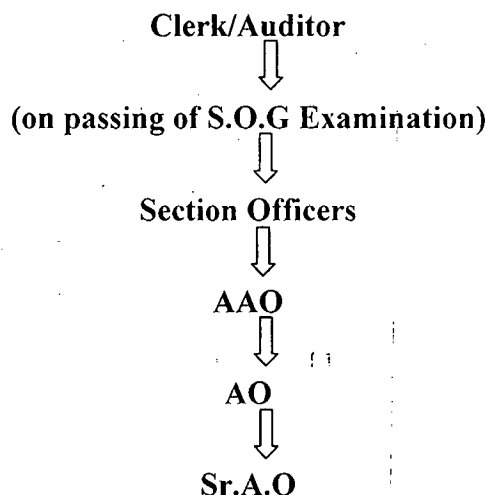
The application is within the period of limitation prescribed by Section 21 of the A.T Act, 1985.

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 Assistant Audit Officer (for Short AAO) 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.

- 4.3 That in the N.E region there are Audit Offices 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 and coherently delineating the concept of the so called Common Cadre, Combined Cadre and Base Office. 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 term '**Common Cadre**' or '**Combined Cadre**' has therefore been vague concept. The office has circulated a Transfer policy in 1996 which reflects some working arrangement together with D.O Letter dated .8.9.98 (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 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.

- 4.5 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 31.3.2006, 24.3.2006, and 20.4.2006 are enclosed as **Annexure 'C' and 'D'** respectively.

- 4.6 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 regarding **Para V** of the policy of separation of Group 'B' officers earlier circulated replacing the phrase '**SANCTIONED STRENGTH**' by '**REQUIRED STRENGTH**' and clarifying that Sr. A.O./AO/AAO/SO would be treated as four (4) separate cadres for the purpose of allocation and that ratio of 80:20 in cadre of



AAO/SO and Sr.A.O./A.O will be maintained in each office while separating these cadres.

**Copy of letter dated 25.4.2006 is enclosed as Annexure-E**

- 4.7 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**

- 4.8 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**

- 4.9 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.
- 4.10 That after reorganization of NE Region into different States, Offices of the Accountant General Manipur and Tripura were opened in 1967 in Imphal and Agartala respectively and the office of the Accountant General Nagaland, Kohima was opened in 1973. Many office Staff of office of the Accountant General Assam (undivided) which was actually the mother office, had to bear the main brunt of forceful transfer to those newly created offices. All those three A.G. offices in Kohima, Imphal and Agartala acquired the separate identity from their mother office

i.e. office of the Accountant General Assam, Meghalaya etc. Shillong w.e.f. 1975 in respect of establishment, budget provision and the recruitment power. Since 1975 Accountant General, Nagaland, Manipur & Tripura recruited their staff (Clerk, Auditor/Accountant) on their own sanctioned strength and budget provision. With the establishment of separate AG's offices viz., A.G Assam, Meghalaya etc., Shillong, A.G Nagaland, Kohima, A.G Manipur, Imphal and A.G Tripura, Agartala each office had its own Section Officer's cadre.

4.11 That it would be seen that the criteria brought forward for so called the separation of Group 'B' cadres in the above perspectives on the plea of '**combined cadre**' '**common cadre**' deserve to be considered taking into account the fact that the Group 'B' Officers in NE Region belong to their respective parent offices. The scheme is susceptible to causing undue dislocation of officers from their parent offices. The applicants have been allocated to Assam but even then they have apprehension of being sent to other states under colour of temporary arrangement, tour etc.

4.12 That as per provision of Para 5.6.1 (i) of CAG's MSO (Administrative) vol-1 (3<sup>rd</sup> Edition), the office of the (i) Accountant General, Tripura, (ii) Accountant General, Nagaland (iii) Accountant General, Manipur and (iv) Accountant General, Assam, Meghalaya etc. are having their own Section Officers cadre, the so called common cadre system for the purpose of running the deficit offices. Dearth of Group B Officers in some offices was not by transferring officers from other units. Officers transferred were said to be transferred from their own cadre i.e., base office for 18 months to the offices where there were dearth of officers, called deficit offices. Dearth of Group B officers in some offices was met by transferring officers from other units. Officers transferred were said to be transferred from their own cadre i.e. base office for 18 months to the offices where there were dearth of officers, called deficit office.

Dipen Basu

However, under the policy now circulated units are made water light for each state, and the applicants have been permanently allocated to Assam, to which state they belong.

- 4.13 That the distinct individual Section Officer (SO) cadres of the four offices have been the so called combined cadre for the purpose of running the offices. That the so called combined cadre has been going on as an ad-hoc measure. Under the so called combined common cadre system, Officers in the cadres of SO/AAO & AO/Sr. AO are transferred on tenure (18/12 months) basis to the deficit offices who are invariably repatriated to their respective parent (base) offices. This system of repatriation goes to prove that all the Group 'B' officers of the N.E. Region have been having their own parent (base) offices. The CAG's office has also instructed vide letter No. 108-N.2/127-88 dated. 29-02-1990 that Section Officers may be posted in the offices from which they passed the S.O.G. Examination. As already stated the applicants have been allocated in Assam and working in Assam.

**Copy of the letter dated 29-02-1990 is enclosed as Annexure-H**

- 4.14 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 be within the sanctioned strength and therefore all of them would be accommodated in their parent office. After the process of 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 staff 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 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.

- 4.15 That the respondents are working in utter confusion in the matter of forming the cadres (so called common/ combined/ separate 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 to Civil Audit Associations, O/o the Pr. Accountant General (Audit), Assam 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 "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. The applicants have now been finally allocated to Assam under the new policy. They are not liable to be employed except in Assam cadre.

- 4.16 That the General Secretary of the, Civil Audit Association, AAOs/S.Os (Civil) had submitted representation dated 25/4/2006 against the scheme of separation but no reply has yet been received. It is stated that the said Association is recognized under CCS (RSA) Rules, 1993.

**Copy of the representation is enclosed as Annexure I.**

- 4.17 That the matter of separation of so called 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 hitherto 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 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. The cadres of Group B officers have been separated and never declared as common cadre.

- 4.18 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.
- 4.19 That OA Nos. 125/2006, 146/2006 and 197/2006 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 applicants in those cases. 125/2006 and MP copies nos. 59/2006, 52/2006, 55/2006 and 56/2006 of order dated 29.5.2006 in OA nos. 143, 115, 125, 146/2006 are enclosed in Annexure J and K respectively.

J K

- 4.20 That the Assistant Accounts Officers 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.
- 4.21 That the applicants have come to know that in the Accounts side without making any policy in scientific manner some officers have been ordered for transfer said to be under impugned policy.
- 4.22 That there are separate offices under the different Accountant General which are popularly called the base offices but most unfortunately the terms common cadre/ combined cadre have been brought into play and ultimately the scheme of separation of cadre has been purported to be implemented.
- 4.23 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 may adversely affect them. Therefore, even after permanent allocation they have apprehension that they may be disturbed.
- 4.24 That under order No. Estt-I/Order No. 58 and dated 08-08-2006 Principal Accountant General (Audit), Shillong has circulated the list of officers allocated to different State offices. The applicants have been permanently allocate to the office of the Principal Accountant General (Audit), Assam. There after the Principal Accountant General (Audit), Assam, Guwahati by office order No. Estt-I/Audit/134 dated 08-08-2006 has circulated the names of the applicants (in annexure III) of the circular indicating permanent allocation to Assam. The applicants reiterate that they belong to the base office of Assam, Guwahati under the circulated policy of cadre separation also they have been permanently allocated to Assam. Moreover this circular date 08-08-2006 beings the officers into waterlight compartments for each state. The applicant's services shall be utilized for Assam only.

Digitized by

Copies of the orders dated 08-08-2006 issued by PAG(Audit), Shillong and PAG(Audit), Assam, Guwahati are enclosed (as Annexure – L & M respectively).

- 4.25 That it would be seen from the list circulated by Principal Accountant General (Audit), Shillong by order dated 08-08-2006 that officers allocated to Guwahati has also been placed at the disposal of the offices other than the PAG (Audit), Assam. The applicants reiterate that they are senior officers in the cadre of AAO and there is no scope of the transfer out of Assam. As already stated respondents have been working with utter confusion in the matter of base cadre/common cadre/separation of cadre. Applicants has reasonable apprehension that they may be victims and be scope goats in the hazy administrative process explained above. In the event of their transfer out of Assam cadre in guise of tours/temporary transfer out of Assam they shall suffer irreparable loss both financially and in the family fronts. It is stated that under the circumstances explained above there shall not be any scope of transfer/posting on tour of the applicants out of Assam or deputation/ so called deputation also.

#### 5. Grounds and Legal Provisions

- 5.1 For that the applicants are senior officer posted in Assam. They are protected by Old policy and also by new separated cadre, being permanently allocated to Assam.
- 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 there has not been any formal common cadre/combined cadre and the concept of ‘**base office**’ and common cadre cannot function together.
- 5.5 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. The

4008  
27/10/06



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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.

5.6 For that the applicants cannot be employed out of Assam cadre.

**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. The Civil Audit Association, AAO's/SO's (Civil) has submitted a representation which is pending with respondents.

**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. Nos. 125/2006, 146/2006 and 197/2006 on similar matter concerning the Group 'B' officers of the office of the Accountant General (Audit) Assam, Guwahati with the difference that the applicants are senior to applicants in those cases and they have been permanently allocated to Guwahati Office.

**8. Reliefs sought for:**

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

- 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 and quashed or the applicants shall not be transferred/employed out of Assam.
- 8.2 The applicants shall not be employed in other offices, from the office of the Principal Accountant General (Audit), Assam, Guwahati – 781029 under tour/deputation.
- 8.3 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.

*Dr. B. C. Barua*

9. **Interim Relief prayed for:**

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

The applicants shall not be employed, transferred/disturbed from their present place of posting at Guwahati where they are permanently allocated, by tour or deputation.

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

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

10. **Particulars of the Postal Order.**

(1) IPO No.	-- 26 G 3259 74
(2) Date of Issue	-- 21/8/06
(3) Issued From	-- Guwahati
(4) Payable at	-- G P O Guwahati

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

Original

VERIFICATION

I, Shri Dipu Bora, Son of Shri Guneswar Bora, aged about 38 years working as Assistant 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 am the applicant no. 1 and I have been authorized by other applicants to sign this verification on their behalf, which I do accordingly. I have not suppressed any material facts.

Guwahati

Date 21.8.06

  
Signature

27-17-  
-18-  
Annexure - A

ANNEXURE A



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

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

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 to be 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)

-18-  
Annexure - B

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. AOs/AOs/AAOs/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/AAOs will remain 18 months as per existing policy.

(3) The tenure of posting for Sr. AOs/AOs 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* 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&E),  
Meghalaya, Mizoram, etc.,  
Shillong.

Attested

*[Signature]*  
(Advocate)

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM,  
MAIDAMGAON, BELTOLA, CHIVANGATI-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-1 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 concerned 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(Ar.)/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/1-51/2005-06/41-47

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)

-20-20-  
Annexure - C

(21)

312

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

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

Dated: 27-03-2006

To

1. The Pr. Accountant General (Audit),  
Assam, Maldamgaon,  
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.)

Affected



(Advocate)

- 21 -

Annexure C continued

~~22-21~~

(22) 32

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

No: 144-NGE(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.

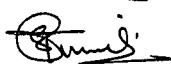
Yours faithfully,

Encl: As above.

5d/-

(Manish Kumar)  
Assistant Comptroller and  
Auditor General (N)

Attested



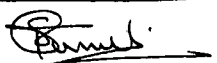
(Advocate)



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/AAO/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.

Attested

  
(Advocate)

23-

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24-

Annexure 'C' continued

(24)

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)

~~24~~ - 24 -

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

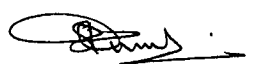
Name of the Office	Sanctioned Strength	Sanctioned Strength
	SR.AO/AO	AAOs/Sos
Shillong	20+8	37+13
Guwahati	42+9	113+17
Agartala	12+4	30+8
Imphal	13+3	15+4
Kohima	6+3	18+5
Total	93+27	213+47

4. All Branch Officers
5. All Group 'A' Officers (Os)
6. All Section
7. All Notice Board

Os except 'Form' Officer)

Sr. Audit Officer (Admn.)

Attested

  
(Advocate)

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

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

Dated: 20-4-06

C I R C U L A R

**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/12-51/2005-06/504, 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-NGEC/PP/17-2004 dated 13.04.2006.
2. Revised "FORM OF OPTION".

This issues with the approval of Principal Accountant General.

*W. K. 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.O. to Sr. A.O. 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.

*N. K. 20/4/06*  
*K. S. 20/4/06*

*W. K.*  
 Sr. Audit Officer (Admn.)

Attested

*B. K.*  
 Advocate

To

The Accountant General (A&amp;E),

Assam,

Guwahati - 781 029.

Subject:

Separation of Group 'B' cadres in A&amp;E offices of N.E. Region.

Sir,

I am to refer to your U.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 four separate cadres and ratio of 80:20 in Sr.A.O./AO and AAO/SO 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-rank-option exercised by them irrespective of their base office.

Yours faithfully,

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

Copy dated 13-04-2006

No 191-NGE(App)/17 2004

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

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

A Hester

(Advocate)

## 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.

Signature.....

Date : .....

Name .....

Station: .....

Designation.....

O/o the .....

Employee No. ....

Sr. Audit Officer (Admin.)

A Hested

(Advocate)

Annexure E

Fax/Speed Post

No. 221-NGE(App.)/17-2004

28-28-

30

39



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

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 officers till all surplus officers posted on deputation to deficit offices are accommodated, the concerned surplus officers will accommodate their surplus options 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 supernumerary post will be created in any office.

10, Bahadur Shah Zafar Marg, New Delhi-110002  
 10, Bahadur Shah Zafar Marg, New Delhi-110002

Attested

(Advocate)

- (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:

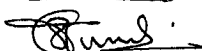
- ✓ 1. The Pr. AG (Audit), Meghalaya, Shillong-793 001
- ✓ 2. The AG(A&E), Assam, Guwahati-781 029
- ✓ 3. The AG(Audit), Assam, Guwahati-781 029 with reference to serial No.10 of the AG's letter dated 12.4.06.
4. Director (Direct Taxes) at Headquarter with reference to serial No.10 of the AG's letter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



ANNEXURE - F

- 30 - - 30 -

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),  
ASSAM, MAIAMGAON, 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.

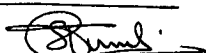
This issues with the approval of Principal Accountant General.

Yours faithfully,

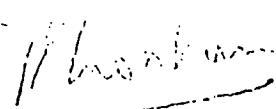


Senior Audit Officer (Admin.)

Attested



(Advocate)

  
Deputy Accountant General (Admin.)

ANNEXURE - F

continued

EAN

NO. 1723 BRS/75-2005

11/001-002

-32-31-31-

32

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

Place  
Date

To

The Pt. 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. East-Audit/13-11/2006-2007/01 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,

(Signature)

(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)

27/3/06

For P.A.C. (Audit)

Administrative Officer (BRS)

10, Bahadur Shah Zafar Marg, New Delhi-110002

A.A. 0/1/01/1

(Signature)

Attested

(Signature)  
(Advocate)

Deputy Accountant General (Admn)

Distribution of Sanctioned strength and PIP between the Os/o the Meghalaya, Arunachal Pradesh and Mizoram  
Aulil Offices

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/SO/Supr	24	16	22	13	15	10	61	41
Sr. Ar/Sr. CO	75	66	56	50	44	39	175	155
Ar/CO	18	9	14	4	10	2	42	11
Cr/ty/DEO	11	3	9	2	7	2	27	7
Welfare Asslt	1	1					1	1
Asst. Caretaker	1						1	
Steno	2	1	2				1	0
Hindal Officer	1						5	2
Senior Translator	1	1					1	0
Junior Translator	3						1	1
Hindal Typist	1						3	0
Staff Car Driver	1	1					1	0
Record Keeper	2	2	2	2			1	1
Group D	13	11	10	8	2	2	6	6
Total	166	118	126	92	97	70	380	280

Sanction of marginal cadres may be considered at a later stage

A Hested

(Advocate)

Deputy Accountant General (Admin)

Fax / Speed Post

- 33 -

No. 221-NGE(App.)/17-2004



भारत के नियंत्रक-महालेखा परीक्षक का कार्यालय  
 OFFICE OF THE COMPTROLLER  
 AND AUDITOR GENERAL OF INDIA  
 Date: 22.6.06  
 To

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

Rank  
 Date

25.06.2006

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 22.04.2006 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' cadres 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 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 supernumerary post will be created in any office.

10, Anandpur Khas, New Delhi-110002

10, Bahadur Shah Zafar Marg, New Delhi-110002

Attested

(Advocate)

Deputy Accountant General (Adm)

(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

(Signature)  
(Advocate)

(Signature)  
Sr. Deputy Accountant General (Admin)

অসম, বেলতলা, যুনাহাটী-২৯  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM,  
MAJUMGAON, BELTOLA, CHAWAATI-29.

Character No. Estt./Adm-1-51/03-04/101

Dated: 06/07/2004

Subject: Separation of Common Gr. '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 Gr-'B' Officers (other than Supervisors) for their final allocation to different Audit Office of N.E. State in the event of separation of common Gr-'B' Cadres.

In view of above, all the incumbents in Gr-'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-1 Section) on or before 12.7.2004 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./Audit/1-01/03-04/275 dated 03.11.2003 stand cancelled.

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

Sr. Deputy Accountant General (Admn)

Memo No. Estt./Adm-1-51/03-04/1078-1086

Dated: 06/07/2004

Copy forwarded to:

1. The Principal 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) | They are requested to bring the contents of the
3. Sr. D.A.G. (IC&CA) | certificate to the knowledge of all the Gr. 'B' Offices
4. Sr. D.A.G. (C&R) | placed under their disposal and deployed field duties so as to enable them to exercise their fresh options within the stipulated date.
5. Secretary to Principal Accountant General (Audit) Assam.
6. Sr. AO (Admn). He should maintain the Register of option like previous occasion and also prepare a list of Officer on leave and ensure sending of the option papers to them by registered post.
7. All Group 'B' Officers deployed in H.Q. Section/Branch.
8. Notice Boards.
9. O.C. File

Sr. Deputy Accountant General (Admn)

Heated

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 charged.

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, till such 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: .....

On the .....

Attested

[Signature]  
(Advocate)

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

Circular No. ESLE-T/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.

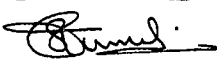
The Cadre Controlling Authority viz., Office of the Principal Accountant General (Audit), Meghalaya etc., Shillong has intimated that considering the problems of cadre management arising out of common cadres of Group 'B' posts in the Audit Offices of the North East, the Headquarters Office has decided 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

  
(Advocate)



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 Asst. Audit Officer, Estt-I Section who shall maintain a Register of Option to be signed by both the officer 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)

Sd/-

Sr. Deputy Accountant General (Admin).

Dated: 3rd. November 2003

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

Copied 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 (Admin). 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 in field duty with the instruction that the officers should personally collect and submit the option paper within the stipulated date to AAO/ESTT-I Section.

Sr. Deputy Accountant General (Admin).

Attested

(Signature)  
(Advocate)

-39- -39-  
Annexure

ANNEXURE H

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
NEW DELHI-110 002.

No. 108-N.2/127-88

DL29 Feb 1990.

To

The Accountant General (A&E),  
Assam, Shillong-793001.

Subject: Posting of Section Officers/Assistant Accounts Officers to the office  
of the Accountant General (A&E) Tripura, Agartala.

Sir,

I am directed to refer Shri S.K. Chakraborty, Accountant General (A&E), Tripura d.o. letter No. Estt/Restruct/1-1/1983/Vol. II/2665 dated 26/12/1989 addressed to you on the subject mentioned above and to request that as far as possible the Section Officer Grade Examination passed staff of Accounts and Entitlement offices in North Eastern region of their promotion as Section Officers may be posted in the offices from which they passed the above examination.

Yours faithfully,

Sd/-

(R.N. BANDYOPADHYAY)  
ADMINISTRATIVE OFFICER, (N)

AHeste d.

Bimal  
(Advocate)

Annexure  
(continued)

14

Mr. H.  
Hester

SEP 10 1938

भारत के नियंत्रण-महालेखापरीक्षक  
नई दिल्ली-110002  
COMPTROLLER AND AUDITOR GENERAL OF INDIA  
NEW DELHI - 110002

The above content General (A&E)

SHILLONG-793001

89-0000000000 Officers/Assistant Accounts Officer to  
Accountant General (AG) Tripura, Agartala.

100-443887-100

(S) [redacted] submitted to refer Shri S.K.Chakraborty.

Accountant General (ARE), Tripura d.o. letter No. Estt/Restructuring/1000 addressed to you on the

1-1/1983/Vol. II/2663 dated 26.12.1989  
subject mentioned above had to request that, as far as possible

the Section Officer Grade Examination passed staff of Account  
offices in North Eastern Region on their pro...

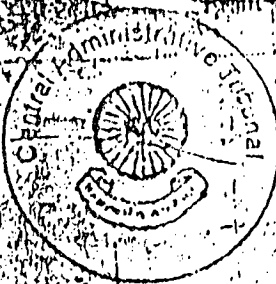
and Entitled to Office in  
Section Officers may be posted in the offices from which

passed the above examination.

Yours faithfully

Practical Physics -

( P. H. BALMVOINDEMYAY )  
ADJUTANT GENERAL, (H



Attesten

Sumit

(Schreiben)

Annexure - I

-41-

ANNEXURE I

**CIVIL AUDIT ASSOCIATION, AAO's / SO's (CIVIL)**  
(Recognised as per C.C.S (RSA) Rules, 1993)  
**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),**  
**ASSAM, BELTOLA, GUWAHATI - 781 029.**

No. CAA/GB/49

Dated. 25.4.2006.

To,

*The Pr. Accountant General (Audit),  
Assam, Guwahati.*

*Sub: Separation of Group B Officers in N.E. Region.*

Sir,

I am to forward herewith a copy of the representation on the subject cited above. The copy of the same may be forwarded to the C&AG of India and cadre controlling authority i.e. Pt. A.G. (Audit), Meghalaya, etc. Shillong.

Yours faithfully,

*P. K. Dhar*

General Secretary

Attested

*(Signature)*  
(Advocate)

-42-  
-43-42-  
Annexure I Continues  
(44)

**CIVIL AUDIT ASSOCIATION, AAO's / SO's (CIVIL)**  
(Recognised as per C.C.S (RSA) Rules, 1993)  
**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),**  
**ASSAM, BELTOLA, GUWAHATI - 781 029.**

No. CAA/GB/48

Dated. 25-04-2006

To

The Comptroller and Auditor General of India,  
10, Bahadur Shah Zafar Marg,  
Indraprastha Head Post Office,  
New Delhi - 110 002.

Subject:

Representation regarding separation of cadres of Group 'B' officers in  
North-Eastern Region.

Sir,

With due honour and humble submission I beg to lay before your good self the following few lines arising out of the Headquarters' decision regarding separation of common cadre of Group 'B' officers in NE Region communicated vide Headquarters' Office letter No. 144-NGE (APP)/17-2004 dated 24.03.2006 for kind consideration and sympathetic action at your end -

1. The proposed policy of cadre separation formulated by Headquarters' office on seniority basis by ignoring the base office concept would cause a huge displacement of Group 'B' Officers in the office of the Principal Accountant General (Audit), Assam, Guwahati. There would be great difficulties and untold sufferings for the Group 'B' Officers who will be displaced from this office they are serving since inception. This is more painful for them, who had already transferred to different outstations on various occasions under the existing policy of common cadre of Group 'B' Officers. Further, due to perceived surplus optees the promotional avenues in all cadres of Group 'B' Officers are bound to be jeopardised.

2. However, if the headquarters' office intends to separate the common cadres of Group 'B' Officers, the same may be made without displacement of Group 'B' Officers of this office with due consideration to ensure their timely promotion.

Attested

Bunul  
(Advocate)

Annexure I Continued

- 43 -

Annexure I Continued  
(15)  
59

If the creation of Audit Offices for Arunachal Pradesh and Mizoram is considered indispensable, the new Audit Offices of Arunachal Pradesh and Mizoram may be created with existing manpower, which is catering to the need of the proposed offices in the combined office of the Principal Accountant General (Audit), Meghalaya, Arunachal Pradesh & Mizoram. It is worthy to mention here that, the O/o the Accountant General (Audit), Assam, Guwahati was created in 1997 from the erstwhile office of the Principal Accountant General (Audit), Assam, Meghalaya, Arunachal Pradesh & Mizoram, Shillong by transferring the Group B Officers against strength of Assam in the combined office and no option was invited from the officers in Nagaland, Tripura and Manipur offices on that occasion though the officers were in common cadre.

I, on behalf of the Civil Audit Association, AAO's/SO's (Civil) of the office of the Principal Accountant General (Audit), Assam, Guwahati beseech your high office to kindly keep the entire process of cadre separation in abeyance and frame a new acceptable policy of separation of cadre after giving due cognizance to this Association's view.

Yours faithfully,

P. K. Dinda

General Secretary

Attested

Bimal  
(Advocate)

-44-

ANNEXURE - M<sup>2</sup>

74

FROM No. 4.  
( See Rule 12 )

ANNEXURE J

CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH:

ORDER SHEET

Original Application No. 125/06

Misc Petition No. \_\_\_\_\_

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

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

Applicant(s) Guna Ram Kohita & Ors.

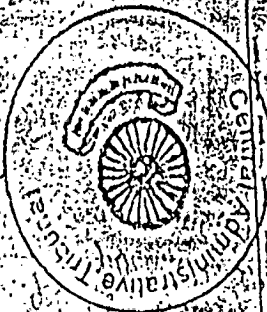
Respondents W. O. P. & Ors.

Advocate for the Applicant(s) Mr. J. L. Sarkar, Mr. S. Tammali

Advocate for the Respondent(s) Case

Notes of the Registry Order of the Tribunal

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



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 promises 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.

Attended

B. B. B.  
(Advocate)

Contd./-

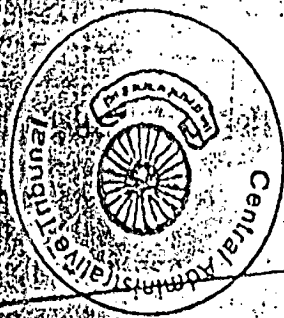
44-A-2  
Contd/-

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

Section Officer (Jd1)  
C. A. T. Guwahati Bench  
Guwahati-5.  
30/5/06



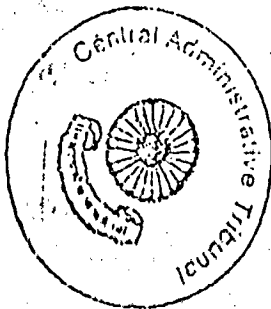
CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

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<sup>nd</sup> 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 Dhruvajyoti Deb and Others .... Opposite Party

By Mr G.K. Bhattacharyya, Sr. Advocate, Mr H. 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 Mr. J. Sackar and Mr S. N. Fannuli.

Attested

(Advocate)

(45-A)

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

Union of India & Ors.

..... Petitioners

By Advocate Mr. D. Das, Addl. C.G.S.C.

Versus

Shri O.M. Prakash Upadhyay & Ors.

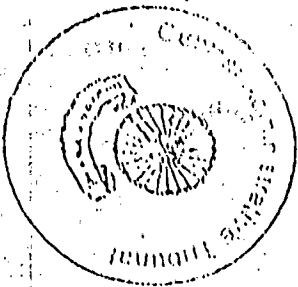
..... Opposite Party

By Advocates Dr. J.L. Sarker 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.115/2006 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."

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

A.Hester

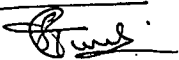
(Advocate)

h

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

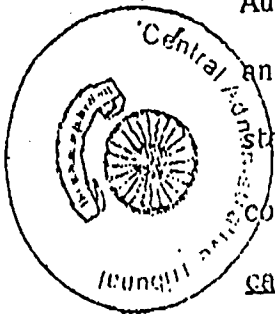
Attested



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. 1 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

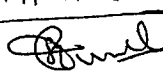
[Signature]  
(Advocate)

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  
  
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.

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

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Sumit  
(Advocate)

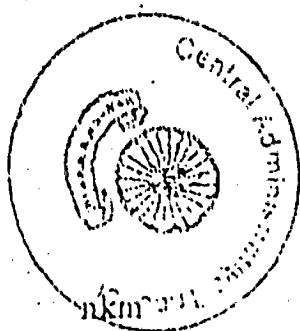
implementing the so called circular and compelling the employee to accept transfer to a non-optee station under the guise of deputation is not in general spirit of law.

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



24.7.06  
24.7.06  
24.7.06  
24.7.06

24.7.06  
E. A. C. Choti Singh  
24/7/06

AHester  
Advocate



From: agauMeghalaya [agauMeghalaya@pc.gov.in]  
 Sent: Tuesday, August 08, 2006 4:53 PM  
 To: Manita Kundra  
 Cc: agauTripura; agauAssam; agauNagaland; agauManipur  
 Subject: Separation of Gr-B cadre  
 Importance: High  
 Sensitivity: Confidential

ANNEXURE L

45

46

b5

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

No Estt./Order No. 58

Dated : 8<sup>th</sup> August, 2006

Consequent upon the separation of the common Group 'B' Cadres of the offices of the Pr. Accountant General (Audit), Assam, Guwahati, Pr. Accountant General (Audit), Meghalaya, Arunachal Pradesh and Mizoram, Shillong, offices of the Accountant General (Audit), Tripura, Agartala, Accountant General (Audit), Manipur, Imphal and Accountant General (Audit), Nagaland, Kohima, into the offices of the Pr. Accountant General (Audit), Assam, Guwahati, office of the Pr. Accountant General (Audit), Meghalaya, Shillong, and offices of the Accountant General (Audit), Tripura, Agartala, Accountant General (Audit), Manipur, Imphal, Accountant General (Audit), Nagaland, Kohima, Accountant General (Audit), Arunachal Pradesh, Itanagar and Accountant General (Audit), Mizoram, Aizawl, the following Sr. AOs/AOs/AAOs/Sos are placed permanently in the offices as shown in Annexures-I to XXVIII excluding the names appearing in Annexure XVI.

In respect of the 20 AAO's whose names appear in Annexure XVI, the order of posting to the Pr. Principal Accountant General (Assam), Guwahati is on a purely temporary basis as their case is sub-judice.

Lists showing the names of the officials placed on deputation to the deficit offices on the basis of seniority options are shown in Annexures-XXIX to XXXIX.

The placement of the officials permanently or on deputation basis in the separated offices will be with effect from 09/08/2006.

On permanent allocation to the offices of the Pr. Accountant General (Audit), Assam, Guwahati, office of the Pr. Accountant General (Audit), Shillong and offices of the Accountant General (Audit), Tripura, Agartala, Accountant General (Audit), Manipur, Imphal, Accountant General (Audit), Nagaland, Kohima, Accountant General (Audit), Arunachal Pradesh, Itanagar and Accountant General (Audit), Mizoram, Aizawl, the officials will sever all links with the common cadre and will have no connection with other offices of the Pr. Accountants General/Accountants General (Audit). They will be liable to perform all duties and functions connected with audit including assignment to peripatetic audit parties of the office to which they have been allocated. They are also liable to be transferred to Branch/Zonal office already in existence or to be formed in future and anywhere within the State where they are permanently allocated placed on deputation.

08/08/2006

Affected

[Signature]  
 (Advocate)

The officials who are presently on deputation to other offices will be posted on their repatriation to the office to which they are permanently allocated as per their seniority and option exercised by them. If no vacancy is available in such office on the date of repatriation, the junior most person in the concerned cadre in that office will be sent on deputation to deficit offices.

The inter-se seniority of persons in the repatriated office will be shown in the graduation list of that office. The seniority of the officials who will be on deputation to the deficit offices will be shown by the office for which they have exercised their first option.

Sd/-

Principal Accountant General.

Memo No Estt.I/Audit/12-31/2006-07/2021-2025

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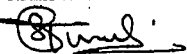
Dated : 8<sup>th</sup> August, 2006

1. The Pr. Accountant General (Audit), Assam, Maidamgaon, Beltola, Guwahati. He is requested to release the officials who were placed on deputation to other deficit offices. In respect of personnel allotted/deputed to office of the Accountant General (Audit), Arunachal Pradesh, Itanagar and office of the Accountant General (Audit), Mizoram, Aizawl they are to initially report to the O/o Pr. Accountant General (Meghalaya), Shillong initially.
2. The Accountant General (Audit), Tripura, Agartala. He is requested to release the officials who were placed on deputation to other deficit offices. In respect of personnel allotted/deputed to the office of the Accountant General (Audit), Arunachal Pradesh, Itanagar and office of the Accountant General (Audit), Mizoram, Aizawl they are to initially report to the O/o Pr. Accountant General (Meghalaya), Shillong..
3. The Accountant General (Audit), Manipur, Imphal. He is requested to release the officials who were placed on deputation to other deficit offices. In respect of personnel allotted/deputed to the office of the Accountant General (Audit), Arunachal Pradesh, Itanagar and office of the Accountant General (Audit), Mizoram, Aizawl they are to initially report to the O/o Pr. Accountant General (Meghalaya), Shillong..
4. The Accountant General (Audit), Nagaland, Kohima. He is requested to release the officials who were placed on deputation to other deficit offices. In respect of personnel allotted/deputed to the office of the Accountant General (Audit), Arunachal Pradesh, Itanagar and office of the Accountant General (Audit), Mizoram, Aizawl they are to initially report to the O/o Pr. Accountant General (Meghalaya), Shillong..
5. The Principal Director (Staff), office of the Comptroller and Auditor General of India, 10, Bahadur Shah Zafar Marg, Indraprastha Head Post Office, New Delhi - 110 001.

Sd/-

Principal Accountant General.

Attended



(Advocate)

No Estt./Audit/12-31/2006-07/2026-2041

Dated : 8<sup>th</sup> August, 2006

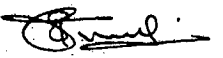
Copy forwarded for information and necessary action to:-

1. The Deputy Accountant General, Office of the Accountant General (Audit), Mizoram, Aizawl.
2. The Deputy Accountant General, Office of the Accountant General (Audit), Arunachal Pradesh, Itanagar.
3. The Dy. Director, Office of the Director General of Audit, P&F, S.W. I.C., Branch Audit Office, C.I.D.D. Bugh South, Kolkata-700 004.
4. The Secretary to the Pr. Accountant General (Audit), Shillong.
5. The P.A.O. (Local).
6. The Sr. Audit Officer/Record & Claim
7. The Asstt Audit Officer/Confidential Cell
8. The Asstt. Audit Officer/Record
9. The Asstt. Audit Officer/Estt-II
10. Persons concerned through Notice Board
11. Budget/Ci.L. Group
12. S.B./P.C. Group
13. Posting Group
14. Office Order Book.
15. The General Secretary, Civil Audit Association, office of the Pr. Accountant General (Audit), Assam, Beltola, Maidamgaon, Guwahati - 781 029.
16. The General Secretary, Civil Audit Association, office of the Pr. Accountant General (Audit), Meghalaya, Shillong - 793 001.

Sd/-

Deputy Accountant General (Admin.)

A Hester

  
(Advocate)

08/08/2006

THE FOLLOWING SR. AUDIT OFFICERS ARE PERMANENTLY  
ALLOCATED TO THE OFFICES AS SHOWN BELOW:

ANNEXURE-I

(O/o The Principal Accountant General (Audit), Assam)

1.	Shri Paresh Chandra Das
2.	Shri John Dhanwar
3.	Shri Tapan Kumar Biswas
4.	Shri Samiran Suklabaidya
5.	Shri Sadhan Sarkar
6.	Shri Kiran Shankar Chakrabarty
7.	Shri Thaneswar Dutta
8.	Shri Ranjit Suklabaidya
9.	Shri Gopen Chandra Sarkar
10.	Shri Kali Das
11.	Shri Lankeswar Pegu
12.	Shri Brojen Doley
13.	Shri Bijan Kanti Sikidar
14.	Shri Md. Fazlul Haque
15.	Shri C.T. Viswanathan (at present on depty. With Headquarters Office)
16.	Shri Tikendra Nath Choudhury
17.	Shri Ghanashyam Dutta
18.	Shri Satyanath Patwari
19.	Shri Kanu Ranjan Dey Tarafdar
20.	Shri Ikramul Hussain
21.	Shri Bhabendra Ram Das
22.	Shri Sudeb Ch. Das (at present on deputation)
23.	Shri Pravakar Nath
24.	Shri Dwijendra Kumar Sinha
25.	Shri Rasa Ranjan Dhar
26.	Shri Jiban Kr. Dutta
27.	Shri Kutub Uddin Barbhuiyan
28.	Shri Kuria Kose M.M.
29.	Shri Subhas Chandra Chakrabarty
30.	Shri Dhiman Mitra (at present on depty.)
31.	Shri Utpal Kumar Paul
32.	Shri Amalendu Chakrabarty
33.	Shri Shibdas Bardhan
34.	Shri Sajal Kanti Chakrabarty
35.	Shri Subrata Dey
36.	Shri Bhaben Basumatary
37.	Shri Swapan Kumar Dey.
38.	Shri Kushal Bora
39.	Shri Hoshier Singh Sevrain (at present on depty. to Headquarters Office)
40.	Shri Pijush Kanti Dey
41.	Shri Anjan Kumar Bhattacharjee
42.	Shri Dharamidhar Kakoti
43.	Shri Salil Chandra Bhattnagarjee (at present on depty.)

A Hesten

(Signature)

(Advocate)

ANNEXURE-II

O/o The Principal Accountant General (Audit), Meghalaya,

1.	Shri Dilip Kumar Saha
2.	Shri Bishnu Mazumdar
3.	Shri Sujan Kumar Das
4.	Shri Jyotirmoy Chakraborty
5.	Shri Mrinmoy Das
6.	Shri Kalyan Chandra Dutta
7.	Shri Partha Acharjee
8.	Shri Shibaji Choudhury
9.	Shri Santosh Kumar Basak

ANNEXURE-III

O/o The Accountant General (Audit), Manipur.

1.	Shri Md. Faizur Rahman
2.	Shri M. Jiteswar Singh
3.	Shri L. Ibomcha Singh.

ANNEXURE-IV

O/o The Accountant General (Audit), Nagaland.

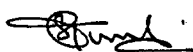
1.	Shri Sirajuddin Majorbhuya
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ANNEXURE-V

O/o The Accountant General (Audit), Tripura.

1.	Shri Jaharlal Saha
2.	Shri Niranjan Chandra Das
3.	Shri Dilip Kr. Choudhury (at present on depty)
4.	Shri Rabindra Nath Ghosh
5.	Shri Jogendra Debnath
6.	Shri Tushar Kanti Das
7.	Shri Pijush Kanti Dasgupta
8.	Shri Bijitendra Narayan Choudhury
9.	Shri Mrinal Kanti Kar (at present on depty)
10.	Shri Manas Bhattacharjee
11.	Shri Subinoy Paul
12.	Shri Subhas Chandra Bhowmick
13.	Shri Nalini Kanta Das
14.	Shri Subhas Kar.

Attested



(Advocate)

ANNEXURE-VI

O/o The Accountant General (Audit), Mizoram.

- |    |                            |
|----|----------------------------|
| 1. | Shri Sekhar Paul Choudhury |
|----|----------------------------|

ANNEXURE-VII

O/o The Accountant General (Audit), AP.

- |    |                           |
|----|---------------------------|
| 1. | Shri Ranjit Kumar Dey     |
| 2. | Shri Rami Janani Prasad   |
| 3. | Shri Jogen Chandra Norah. |

Attested

Ramul  
(Advocate)

THE FOLLOWING AUDIT OFFICERS ARE PERMANENTLY ALLOCATED  
TO THE OFFICES AS SHOWN BELOW:

ANNEXURE-VIII

O/o The Principal Accountant General (Audit), Assam

1.	Shri Biplab Dhar
2.	Shri Ranjan Paul Choudhury
3.	Shri Gitesh Kr. Roy
4.	Shri Ranjit Ch. Deb
5.	Shri Pradip Kr. Bhadury
6.	Shri Jyotirmoy Roy
7.	Shri Sudhangshu Ranjan Paul (II)
8.	Shri Shyamal Bhattacharjee
9.	Shri Shankar Narayan Bhattacharjee
10.	Shri Sukarna Choudhury

ANNEXURE-IX

O/o The Principal Accountant General (Audit), Meghalaya

1.	Shri Pranotosh Deb
2.	Shri Punendu Bikash Dutta

ANNEXURE-X

O/o The Accountant General (Audit), Mizoram

1.	Shri Sudhangshu Sinha
2.	Shri Rathindra Bhattacharjee

ANNEXURE-XI

O/o The Accountant General (Audit), Arunachal Pradesh

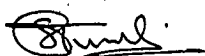
1.	Shri Ramanuj Bhattacharjee
2.	Shri Jagadindu Nandy
3.	Shri Sukhendu Choudhury

ANNEXURE-XII

O/o The Accountant General (Audit), Tripura

1.	Shri Abhijit Dhar
2.	Shri Subhas Ch. Das (at present on deputation with the Hqs office)
3.	Shri Gati Ranjan Paul
4.	Shri Amar Krishna Dutta

Attested



(Advocate)

ANNEXURE-XIII  
O/o The Accountant General (Audit), Manipur

1. Shri L. Bhonchu Singh

ANNEXURE-XIV  
O/o The Accountant General (Audit), Nagaland

1.	Shri Ajay Bose
2.	Shri Bipul Chandra Nath

A Hested

[Signature]

(Advocate)



THE FOLLOWING ASSTT. AUDIT OFFICERS ARE PERMANENTLY  
ALLOCATED TO THE OFFICES AS SHOWN BELOW:

ANNEXURE-XV

O/o. The Principal Accountant General (Audit), Assam

1.	Shri Tapash Das Gupta
2.	Shri Ashit Dey
3.	Shri Kunu Choudhury
4.	Shri Badal Kanti Mahajan (at present on deputation with the Hqrs office)
5.	Shri Dharendra Chandra Paul
6.	Shri Ranjit Paul
7.	Shri Bipin Chandra Pujari
8.	Shri Jashabanta Choudhury
9.	Shri Mriganka Deshmukhya
10.	Shri Pradip Kr. Chakroborty
11.	Shri Bhabananda Pathak
12.	Shri Kiransashi Das
13.	Shri Subash Ch. Dutta
14.	Shri Nirode Chakroborty
15.	Shri Satyajyoti Paul Choudhury
16.	Shri Nirode Ranjan Biswas (at present on deputation)
17.	Shri Subash Ch. Paul
18.	Shri Brajalal Mazumder (at present on deputation with the Hqrs office)
19.	Shri Mridul Kanti Hore
20.	Shri Bhaben Ch. Kalita
21.	Shri Joy Prakash Kumar
22.	Shri Surya Kumar Bhagawati
23.	Shri Debasish Chakroborty
24.	Shri Khagen Gogoi
25.	Shri Binode Kumar Hazarika
26.	Shri Govindo Deka
27.	Shri Nazrul Islam Laskar
28.	Shri Jayanta Shankar Paul
29.	Shri Nurul Islam Pramanik
30.	Shri Ashim Jyoti Dutta
31.	Shri Tapan Kr. Sarker
32.	Shri Madan Ch. Nath
33.	Shri Moti Lal Das
34.	Shri Lalit Gogoi
35.	Shri Sultan Md. Salehuddin Ahmed
36.	Shri Debasish Bhattacharjee
37.	Shri Mukul Baruah
38.	Shri Nibaran Ch. Gogoi
39.	Shri Subir Nath Mazumder
40.	Shri Haridas Acharjee (at present on deputation with the Hqrs office)

AHested

*(Signature)*  
(Advocate)


41.	Shri Pradip Goswami
42.	Shri Naushad Ali Ahmed
43.	Shri Subhash Deb
44.	Smti Pratiba Rani Das
45.	Shri Subikush Dutta
46.	Shri Alok Acharyya
47.	Shri Phukan Ch. Barman
48.	Shri Bidhu Bhusan Das
49.	Shri Pradip Kumar Kuri
50.	Shri Shyamal Kanti Kur
51.	Shri Ubedur Rahman
52.	Shri Ratul Ch. Bora
53.	Shri Saradindu Paul
54.	Shri Arup Kr. Paul
55.	Shri Pradip Kr. Dutta
56.	Shri Debabrata Saha
57.	Shri Pradip Chakroborty
58.	Shri Dipu Borah
59.	Shri Pratap Ch. Barman
60.	Shri K.A. Augustine (at present on deputation)
61.	Shri Arindam Nath (at present on deputation)
62.	Ms. Kaushal Bhattacharjee (at present on deputation with the Hqs office)

The following Asstt. Audit Officers are retained in Guwahati Office as per orders of the Hon'ble CAT, Guwahati

Annexure XVI

1.	Shri Sarat Ch. Das
2.	Shri Guna Ram Kalita
3.	Shri Birinchi Kumar Sarmah
4.	Shri Biren Boragohain
5.	Shri Snehangsu Nath
6.	Shri Subhash Kumar
7.	Shri Sreekanth Lal
8.	Shri Nani Gopal Paul
9.	Shri Babul Ch. Das
10.	Shri Swapan Kr. Bose
11.	Shri Naba Kr. Bhattacharjee
12.	Shri Binoy Kr. Das
13.	Shri Sumiran Chakroborty
14.	Shri Sudipta Das Gupta
15.	Shri Jayanta Ghosh
16.	Shri Om Prakash Upadhaya
17.	Shri Jishu Bhattacharjee
18.	Shri Biswajit Choudhury
19.	Shri Seababrata Mazumdar
20.	Shri Ranajoy Bhattacharjee

Attested



(Advocate)

ANNEXURE-XVII

O/o The Principal Accountant General (Audit), Meghalaya

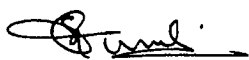
1.	Shri Ardhendu Kumar Das
2.	Shri Nabendu Deb
3.	Shri Haresh Ch. Borgohain
4.	Shri Ajit Kr. Deb
5.	Shri Debotosh Choudhury
6.	Shri Tapash Kr. Dey
7.	Shri Dipal Bhattacharjee
8.	Shri Rup Raj Chakroborty
9.	Shri Binod Bhujel
10.	Shri Bidhan Roy
11.	Shri Kamala Kanta Katiwada
12.	Smti Shampa Naha
13.	Shri Sanison Jojowar
14.	Smti Aitabolin Myrthong

ANNEXURE-XVIII

O/o The Accountant General (Audit), Tripura

1.	Shri Tapash Ch. Mazumder
2.	Shri Kalyan Kr. Das (I)
3.	Shri Kirit Kr. Dutta
4.	Shri Santosh Debnath
5.	Shri Animesh Mazumdar
6.	Shri Anil Baran Datta
7.	Shri Pradip Dey
8.	Shri Parimal Dutta Choudhury
9.	Shri Ajoyindu Deb
10.	Shri Arunendu Bikash Roy
11.	Shri Phani Bhusan Mitra
12.	Shri Ranendra Kr. Bhattacharjee
13.	Shri Nakul das
14.	Shri Dwijen Kr. Sutradhar
15.	Shri Arun Ch. Nath
16.	Shri Karunamoy Nath
17.	Shri Jaydip Ghosh
18.	Smti Sanchali Roy
19.	Shri Sarit kr. Choudhury
20.	Shri Debabrata Bhattacharjee
21.	Shri Dipankar Dey (II)
22.	Shri Manasij Chakma
23.	Shri Jayanta Baran Roy Choudhury

Attested



(Advocate)

ANNEXURE XIX

O/o The Accountant General (Audit), Manipur

1.	Shri K. Ibochotha Singh
2.	Shri L. Ibocha Singh
3.	Shri Broja Kishor Singha
4.	Shri A. Iboton Singh
5.	Shri H. Tolen Singh
6.	Shri L. Mawia
7.	Smti A. Rita Devi
8.	Shri L. Jiban Ch. Singh
9.	Shri L. Birendra Singh
10.	Shri A. Bijoy Singh

ANNEXURE XX

O/o The Accountant General (Audit), Nagaland

1.	Shri K. M. Kabui
2.	Shri Ramesh Chandra Pegu

ANNEXURE-XXI

O/o The Accountant General (Audit), Arunachal Pradesh

1.	Shri Bhupal Ch. Bhowmick
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ANNEXURE-XXII

O/o The Accountant General (Audit), Mizoram

1.	Shri Bhubaneswar Sinha
----	------------------------

Attested

[Signature]

Advocate

THE FOLLOWING SECTION OFFICERS ARE PERMANENTLY ALLOCATED  
TO THE OFFICES AS SHOWN BELOW:

ANNEXURE-XXIII

O/o The Principal Accountant General (Audit), Assam

1.	Shri Phanihar
2.	Shri Nirmal Deori
3.	Shri Dilip Kr. Dhar
4.	Shri Jitesh Ch. Das
5.	Smti Debapriya Purkayastha
6.	Shri Padma Kr. Das R.
7.	Shri Pranjit Saikia
8.	Shri Subrata Sutradhar
9.	Shri Nepal Ch. Sarkar
10.	Shri Santanu Bhattacharjee
11.	Shri Ritol Changmai
12.	Shri Bikash Ranjan Das
13.	Shri M. Ganesh
14.	Shri Joydev Bhowmick
15.	Shri Kanak Ch. Das (II)
16.	Shri Dipendra Das
17.	Shri Mrinal Kumar
18.	Shri Hem Bahadur Dorjee
19.	Shri Sajal Kumar Biswas
20.	Shri Binod Kumar (Probationer)

ANNEXURE-XXIV

O/o The Principal Accountant General (Audit), Meghalaya

1.	Shri Prabha Roy Rynghlem (Probationer)
2.	Shri Ritesh Anand (Probationer)
3.	Shri Md. Ghulam Gous (Probationer)
4.	Shri Sumit Kar (Probationer)

ANNEXURE-XXV

O/o The Accountant General (Audit), Manipur

1.	Shri T. Rozi Kr. Singh
2.	Shri Shaphaba Thokehom
3.	Shri G.L. Romuan Paite (Probationer)
4.	Shri John Mol Khanthang Paite (Probationer)

AHester

[Signature]

(Advocate)

ANNEXURE-XXVI

O/o The Accountant General (Audit), Nagaland

1.	Shri Mani Kandam C.
2.	Shri Chibemo Maitile
3.	Shri T.K. Haridasan (at present on deputation)
4.	Shri P.A. Suresh Babu
5.	Shri H.A. Jeto Wosta
6.	Shri Bendanganen Aier
7.	Shri Kezhaletua Angami

ANNEXURE-XXVII

O/o The Accountant General (Audit), Tripura

1.	Shri Sanjoy Sengupta
2.	Shri Partha Sarathi Chakraborty
3.	Shri Swapan Nandy

ANNEXURE-XXVIII

O/o The Accountant General (Audit), Mizoram

1.	Smti Zodingiani
----	-----------------

The following Section Officers ( Probationers) are placed on deputation in the offices mentioned below:

O/o The Accountant General (Audit), Mizoram

ANNEXURE-XXIX

1.	Shri Puyam Tapendra Sing ( Opted for Manipur only)
2.	Shri Mairemham Nivash Singh ( Opted for Manipur only)

O/o The Accountant General (Audit), AP

ANNEXURE-XXX

1.	Shri L. Thongsei Haokip (Opted for Manipur)
2.	Shri Holiyangam Baite ( Opted for Manipur)
3.	Shri Mangkhotinhang S. Haokip ( Opted for Manipur)

Attested

Bursh  
(Advocate)

THE FOLLOWING SENIOR AUDIT OFFICERS ARE PLACED ON  
DEPUTATION ACCORDING TO THE DEPUTATION PREFERENCE  
EXERCISED BY THEM

O/o The Accountant General (Audit), Arunachal Pradesh, Itanagar

ANNEXURE-XXXI

1.	Shri Pranab Kr. Dey (opted for Meghalaya)
2.	Shri Satya Prasad Biswas (opted for Meghalaya)
3.	Shri Paresh Acharjee (opted for Meghalaya)
4.	Shri Shankarlal Paul (opted for Assam only)

O/o The Accountant General (Audit), Nagaland, Kohima

ANNEXURE-XXXII

1	Shri Hiten Chandra Dutta ( Opted for Assam only)
2	Shri Kamaleswar Bora ( Opted for Assam only)
3	Shri Ashutosh Deb (Opted for Assam only)
4	Shri Ajit Kr. Saha (opted for Meghalaya (1 <sup>st</sup> ) and Assam(2 <sup>nd</sup> ))
5	Shri Tapan Kr. Roy (opted for Assam)
6	Shri Rabindra Mazumdar (opted for Assam)

O/o The Accountant General (Audit), Mizoram, Aizawl

ANNEXURE-XXXIII

1.	Shri Samresh Ranjan Das (opted for Meghalaya only)
2.	Shri Ashish Kumar Acharjee ( Opted for Assam only)
3.	Shri Dwijesh Ranjan Saha ( Opted for Assam only)
4.	Shri Tapan Kumar Halder (opted for Assam only)
5.	Shri Kalyan Kr. Das (II) (opted for Assam only)

A Hested

(Advocate)

O/o The Accountant General (Audit), Manipur, Imphal

ANNEXURE-XXXIV

1	Dipan Kumar Das ( Opted for Assam only)
2	Malay Bhushan Acharjee ( Opted for Tripura only)
3	Ranadhir Singha ( Opted for Assam only)
4	Shri Sahadeb Ghosh ( Opted for Assam only)
5	Shri Bikash Roy ( Opted for Assam only)
6	Shri Subhendu Chakraborty (Opted for Assam only)
7	Shri Sujit Kumar Deb ( Opted for Assam only)
8	Shri Jadab Chandra Das (Opted for Tripura only)
9	Shri Bimal Kanti Bhowmick (Opted for Assam- 1st and Meghalaya-2 <sup>nd</sup> )

THE FOLLOWING AUDIT OFFICERS ARE PLACED ON DEPUTATION  
ACCORDING TO THE DEPUTATION PREFERENCE EXERCISED BY THEM

O/o The Accountant General (Audit), Manipur, Imphal

ANNEXURE-XXXV

1	Shankar Sevak Das (Opted for Tripura only)
---	--

O/o The Accountant General (Audit), Mizoram

ANNEXURE-XXXVI

1	Mani Lal Das ( opted for Meghalaya only)
---	--

AHested

*[Signature]*

Advocate



following Asstt. Audit Officers are placed on deputation in the following offices.

ANNEXURE-XXXVII

O/o. the Accountant General (Audit), Arunachal Pradesh,

1	Shri Manindra Chakraborty (Opted for Meghalaya 1st and Assam 2 <sup>nd</sup> )*
2	Smti Anima Senapati (Opted for Assam)*
3	Shri Bijoy Bhushan Deb, (Opted for Assam) **
4	Shri Balaji Kumar Chanda (Opted for Assam) <sup>1 1</sup>
5	Shri Rupen Kumar Kakoti ( Opted for Assam) <sup>1 1</sup>
6	Shri Kalyan Bhattacharjee, (Opted for Assam)*
7	Smti S. Shallyneey D. Syiem (Opted for Megha)
8	Smti Sangamitra Dasgupta (Opted for Assam)*
9	Shri Gopal Deb (Opted for Meghalaya 1 <sup>st</sup> and Assam 2 <sup>nd</sup> )
10	Smti Gayatri Chettri (Opted for Meghalaya)
11	Shri Animesh Paul (Opted for Assam)
12	Shri Sudipta Narayan Biswas ( Opted for Assam)
13	Shri T. Gopal Singh (Opted for Meghalaya)

O/o. the Accountant General (Audit), Mizoram,

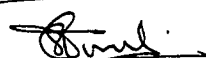
ANNEXURE-XXXVIII

1	Shri Subhash Chandra Bhattacharjee (Opted for Assam)**
2	Shri Biprajit Pukkayastha ( Opted for Assam)**
3	Shri Partha Sarathi Gupta (Opted for Assam)**
4	Shri Faizur Rahman Choudhury ( Opted for Assam)**
5	Shri Biswadeep Chakraborty (Opted for Assam)
6	Ms Ballyda Sawkmie ( Opted for Meghalaya only).
7	Ms D. Shantisree ( opted for Assam only)

\* Allocated to Guwahati office but retained temporarily in the office in which they are working at present till finalisation of the Court case.

\*\* Allocated to Guwahati office but placed at the disposal of the offices shown against them till finalisation of the Court case.

Attested



( Advocate )

O/o. the Accountant General (Audit), Nagaland.

ANNEXURE-XXXIX

1	Shri Narayan Chandra Roy (Opted for Assam only)*
2	Shri Sumit Kumar Paul ( Opted for Assam only)*
3	Shri Diptendu Chakraborty ( Opted for Assam only)*
4	Shri Parakesh Seal ( Opted for Assam only)*
5	Shri Atul Chandra Dutta (Opted for Assam only)*
6	Shri Hitesh Kakoti ( Opted for Assam only)*
7	Sibotosh Bhattacharjee ( Opted for Assam only)**
8	Shri Lakshmi Buragohain ( Opted for Assam only)*
9	Shri Pradip Kumar Moitra ( Opted for Assam only)*

Allocated to Guwahati office but retained temporarily in the office in which they are working at present till finalisation of the Court case.

Allocated to Guwahati office but placed at the disposal of the offices shown against them till finalisation of the Court case.

Attested

[Signature]

Advocate

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

O.O. NO: Estt-1/Audit/134

Dated: 08-08-2006

In pursuance of Estt-1/Order No.58 dtd. the 8<sup>th</sup> August, 2006 of Principal Accountant General (Audit), Meghalaya, etc, Shillong, the names of Senior Audit Officers/ Audit Officers/ Assistant Audit officers/ Section Officers as mentioned in the Annexure-I, II, III and IV respectively are placed permanently in the Office of the Principal Accountant General (Audit) Assam, Guwaati-29 and the names of Assistant Audit Officers as shown in Annexure -V are retained in the office of the Principal Accountant General (audit) Assam, Guwahati-29 till the disposal of the case in Honorable CAT, Guwahati Bench.

Authority: Pr. A.G's orders dtd.08.08.2006 at P/2 N of file No.Esst.1/Au/1-51/  
Vol-II/2006-07.

Sd/-  
Dy. Accountant General (A&W)

Memo No. Estt-1/Audit/1-51/Vol-II/2006-07/1537

Dated 08.08.2006

Copy forwarded for information and necessary action to:

The Comptroller and Auditor General of India,  
10, Bahadurshah Zafar Marg,  
Indraprastha Head Post Office,  
New Delhi - 110002

Sd/-  
Deputy Accountant General's (A&W)

Attested  
[Signature]  
(Advocate)

Memo No. Estt-I/Audit/1-51/Vol-II/2006-07/1538-53

Dated 08.08.2006

Copy forwarded for information and necessary action to:

1. The Pr. Director of Audit, N.F. Railway, Maligaon, Guwahati-11
2. The Pr. A.G. (Audit), Meghalaya, etc., Shillong-1
3. The A.G. (Audit), Nagaland, Kohima
4. The A.G. (Audit), Manipur, Imphal
5. The A.G. (Audit), Tripura, Agartala
6. The Secretary to the Pr. A.G. (Audit), Assam, Guwahati-29
7. The P.A.O., O/o the Accountant General (A&E), Assam, Guwahati 29
8. The Private Secretary to the Pr. A.G. (Audit), Assam
9. The A.A.O. Record
10. The A.A.O., Estt. II Section
11. All Branch Officers
12. All concerned Officers
13. The Hindi Cell.
14. O.O. File

Sr. Audit Officer (Admin)

Attested

Shund  
(Advocate)

The following Senior Audit Officers are permanently allocated to the office of the PAG(Audit), Assam

Sl.No	Name	Designation	Present Place of posting	Name of the office permanently allocated and posted
1	KUSHAL BORAH	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
2	PARESH CH. DAS	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
3	K.R. DEY TARAFDAR.	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
4	KALI DAS	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
5	DHARANI DHAR KAKATI	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
6	THANESWAR DUTTA	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
7	BHABEN BASUMATARY	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
8	SWAPAN KR. DEY	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
9	BHABENDRA RAM DAS	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
10	SADHAN SARKAR,	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
11	TIKENDRA NATH CHOUDHURY	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
12	AMALENDU CHAKRABORTY	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
13	PROVAKAR NATH	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
14	D.K. SINHA	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.

AHested

*Bund.*  
(Advocate)


15	JOHN DIANWAR	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
16	ANJAN BHATTACHARJEE	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
17	GOPEN SARKAR	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
18	TAPAN BISWAS	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
19	UTPAL KUMAR PAUL	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
20	BIJAN KT. SIKIDAR	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
21	KUTUBUDDIN BORBHUIYAN	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
22	K.S.CHAKRABORTY	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
23	SIBADAS BARDHAN.	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
24	GHANASHYAM DUTTA	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
25	BROJEN DOLEY,	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
26	J.K. DUTTA	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
27	SUBHASH CHANDRA CHAKRABORTY	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
28	PIJUSH KT. DEY	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
29	SAMIRAN SUKLABAIDHYA	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
30	FAZLUL HAQUE	Sr. A.O.	O/o the P.A. (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.

Attested

(Signature)  
(Advocate)

31	SAT PAI WARI	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
32	IKRAMUL HUSSAIN	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
33	RANJIT SUKLABAIDYA	Sr. A.O.	O/o the PAG(Audit) Meghalaya, Shillong	O/o the PAG(Audit) Assam, Ghy.
34	LANKESWAR PEGU	Sr. A.O.	O/o the AG(Audit) Nagaland, Kohima	O/o the PAG(Audit) Assam, Ghy.
35	C.T. VISWANATHAN	Sr. A.O.	at present on depty. With Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
36	SUDEB CHL DAS	Sr. A.O.	at present on depty.	O/o the PAG(Audit) Assam, Ghy.
37	DEHMAN MITRA	Sr. A.O.	at present on depty.	O/o the PAG(Audit) Assam, Ghy.
38	HOSHIER SINGH SEVRAN	Sr. A.O.	at present on depty. With Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
39	SALIL CHANDRA BHATTACHARJEE	Sr. A.O.	at present on depty.	O/o the PAG(Audit) Assam, Ghy.
40	RASA RANJAN DHAR	Sr. A.O.	O/o the PAG(Audit) Meghalaya, Shillong	O/o the PAG(Audit) Assam, Ghy.
41	KURIA KOSE M.M.	Sr. A.O.	O/o the AG(Audit) Nagaland, Kohima	O/o the PAG(Audit) Assam, Ghy.
42	SAJAL KANTI CHAKRABARTY	Sr. A.O.	O/o the AG(Audit) Tripura, Agartala	O/o the PAG(Audit) Assam, Ghy.
43	SUBRATA DEY	Sr. A.O.	O/o the PAG(Audit) Meghalaya, Shillong	O/o the PAG(Audit) Assam, Ghy.

Attested

  
Advocate

The following Audit Officers are permanently allocated to the office of the PAG(

Sl. No.	Name	Designation	Present Place of posting
1	BIPLAB DHAR	Audit Officer	O/o the PAG(Audit) Assam, Ghy.
2	RANJAN PAUL CHOUDHURY	Audit Officer	O/o the PAG(Audit) Meghalaya, Shillong.
3	GITESH KUMAR ROY	Audit Officer	O/o the PAG(Audit) Assam, Ghy.
4	RANAJIT CHANDRA DEB	Audit Officer	O/o the PAG(Audit) Assam, Ghy.
5	DEADIP KUMAR BHADURY	Audit Officer	O/o the AG(Audit) Manipur, Imphal
6	JYOTIRMOY ROY	Audit Officer	O/o the AG(Audit) Nagaland, Kohima
7	SUDHANGSHU RANJAN PAUL (II)	Audit Officer	O/o the AG(Audit) Manipur, Imphal
8	SHYAMAL BHATTACHARJEE	Audit Officer	O/o the AG(Audit) Manipur, Imphal
9	SHANKAR NARAYAN BHATTACHARJEE	Audit Officer	O/o the AG(Audit) Nagaland, Kohima
10	SUKARNA CHOUDHURY	Audit Officer	O/o the AG(Audit) Manipur, Imphal

Attested

[Signature]  
(Advocate)



The following Assistant Audit Officers are permanently allocated to the Office of the PAG(Audit), Assam

Sl	Name	Designation	Present Place of posting	Name of the office permanently allocated and posted
1	Subhash Deb	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
2	Dip Borah	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
3	Subhash Ch. Paul	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
4	Bhaskar Ch. Kalita	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
5	Lalit Gogoi	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
6	Pratap Ch. Baruah	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
7	Bismita Pujari	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
8	Nasir Ali Ahmed	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
9	Mukul Baruah	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
10	Moulan Ch. Nath	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
11	Pradip Chakraborty	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
12	Joe Prakesh Kumar	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
13	Sandindu Paul	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
14	Ubedur Rahman	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
15	Tapan Kr. Sarkar	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
16	Pradip Goswami	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
17	Pradip Kumar Kuri	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
18	Chabananda Pathak	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
19	N.L. Pramanik	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
20	Bhramar Kanti Kar	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.

Attested

[Signature]  
Advocate

21	B. Bhuvan Das	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
22	Kunu Chowdhury	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
23	Pradip Kr. Chakraborty (I)	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
24	Jasbanta Choudhury	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
25	Phukan Ch. Barman	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
26	Debasish Chakraborty	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
27	Debasish Bhattacharjee	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
28	Jayanta Sankar Paul	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
29	Subikash Dutta	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
30	Ranjit Paul.	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
31	Mriganka Deshmukhya	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
32	Subhash Ch. Dutta	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
33	Pradeep Kr. Dutta	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
34	Govinda Deka	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
35	Ashimjyoti Dutta	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
36	Mridul Kt. Hore	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
37	Nibaran Gogoi	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
38	Ratul Bora	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
39	S.M.S. Ahmed	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
40	Khogen Gogoi	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
41	Dhirendra Ch. Paul	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
42	N.I. Laskar	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
43	Kirana Sashi Das	AAO	O/o the PAG (Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.

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44	Binode Hazarika	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
45	Motilal Das	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
46	Debabrata Saha	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
47	Satya Jyoti Paul Choudhury	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
48	Sunya Kr. Bhagabaty	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
49	Prativa Rani Das.	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
50	Subir Nath Mazumdar	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
51	Arup Kr. Paul	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
52	Alok Acharjee	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
53	Tapash Das Gupta	AAO	O/o the PAG(Audit) Meghalaya, Shillong	O/o the PAG(Audit) Assam, Ghy.
54	Asmit Dey	AAO	O/o the AG(Audit) Tripura, Agartala	O/o the PAG(Audit) Assam, Ghy.
55	Badal Kanti Mahajan	AAO	at present on depn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
56	Nirode Chakraborty	AAO	O/o the AG(Audit) Tripura, Agartala	O/o the PAG(Audit) Assam, Ghy.
57	Nirode Rn. Biswas	AAO	at present on depn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
58	Brajlal Mazumder	AAO	at present on depn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
59	Haridas Acharjee	AAO	at present on depn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
60	K.A. Augustine	AAO	at present on depn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
61	Arindam Nath	AAO	at present on depn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
62	Mrs. Kaushal Bhattacharjee	AAO	at present on depn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.

Attested

(Signature)  
(Advocate)

## Annexure-IV

The following Section Officers are permanently allocated to the office of the PAG(Audit), Assam

Sl. No.	Name	Designation	Present Place of posting	Name of the office permanently allocated and posted
1	Phanidhar Haloi	Section Officer	O/O the AG (Audit) Nagaland, Kohima	O/O the PAG (Audit) Assam
2	Nirmal Deori	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
3	Dilip Kr. Dhar	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
4	Jitesh Ch. Das	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
5	Smti. Debapriya Purkayastya	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
6	Padma Kr. Das R	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
7	Pranjit saikia	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
8	Subrata Sutradhar	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
9	Nepal Ch. Sarkar	Section Officer	O/O the AG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
10	Santanu Bhattacharjee	Section Officer	O/O the AG (Audit) Nagaland, Kohima	O/O the PAG (Audit) Assam
11	Ritul Changmai	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
12	Bikash Ranjan Das	Section Officer	O/O the PAG (Audit) Assam, Ghy	O/O the PAG (Audit) Assam
13	M. Ganesh	Section Officer	O/O the PAG (Audit) Meghalaya, Shillong	O/O the PAG (Audit) Assam
14	Joydev Bhowmick	Section Officer	O/O the AG (Audit) Manipur, Imphal	O/O the PAG (Audit) Assam
15	Kanak Ch. Ds (II)	Section Officer	O/O the PAG (Audit) Assam	O/O the PAG (Audit) Assam
16	Dipendra Das	Section Officer	O/O the AG (Audit) Nagaland, Kohima	O/O the PAG (Audit) Assam
17	Mrinal Kumar	Section Officer	O/O the PAG (Audit) Assam	O/O the PAG (Audit) Assam
18	Hem Bahadur Dorjee	Section Officer	O/O the PAG (Audit) Assam	O/O the PAG (Audit) Assam
19	Sajal Kumar Biswas	Section Officer	N/A	O/O the PAG (Audit) Assam
20	Binod Kumar (Probationary)	Section Officer	N/A	O/O the PAG (Audit) Assam

Attested

*[Signature]*

Adverse

Annexure

The following Assistant Audit Officers are retained in the office of the PAG(Audit), Assam, Ghy. As per orders of Hon'ble CAT, Guwahati.

Sl. No.	Name	Designation
1	Sarat Ch. Das	Assistant Audit Officer
2	Guna Ram Kalita	Assistant Audit Officer
3	Birichi Kumar Sarma	Assistant Audit Officer
4	Biren Boragohain	Assistant Audit Officer
5	Snehangsu Nath	Assistant Audit Officer
6	Subhash Kumar	Assistant Audit Officer
7	Sreekant Lal	Assistant Audit Officer
8	Nani Gopal Paul	Assistant Audit Officer
9	Babul Ch. Das	Assistant Audit Officer
10	Swpan kr. Bose	Assistant Audit Officer
11	Naba kumar Bhattacharjee	Assistant Audit Officer
12	Binay Kumar Das	Assistant Audit Officer
13	Samirn Chakraborty	Assistant Audit Officer
14	Sudipta Das Gupta	Assistant Audit Officer
15	Jayanta Gosh	Assistant Audit Officer
16	Omi Prakash Upadhaya	Assistant Audit Officer
17	Jishu Bhattacharjee	Assistant Audit Officer
18	Biswajit Choudhury	Assistant Audit Officer
19	Sebabrata Mazumdar	Assistant Audit Officer
20	Ranajoy Bhattacharjee	Assistant Audit Officer

AHester  
(Advocate)

गुवाहाटी न्यायपीठ  
Bench

BEFORE THE CENTRAL ADMINISTRATIVE  
GUWAHATI BENCH GUWAHATI  
OA NO. 224/2006

Filed by  
The Respondents  
through  
Chota Das  
Addl Clk  
12/11/07

SHRI DIPU BORA & 26 OTHERS

.....APPLICANTS

-VERSUS-

UNION OF INDIA & OTHERS

.....RESPONDETNES

WRITTEN STATEMENT FILED BY THE RESPONDETNES

- 1) That the respondents have received copy of the OA and have gone through the same and have understood the contentions made thereof. Save and except the statements, which are not specifically admitted herein below, rests may be treated as total denial. The statements, which are not borne on records, are also denied and the applicant is put to the strictest proof thereof.
- 2) That with regard to the statement made in paragraph 1 of the OA, the respondents beg to offer no comment.
- 3) That with regard to the statement made in paragraph 2 of the OA, the respondents beg to state that in terms of Section 20 of the Administrative Tribunal Act, 1985 amended from time to time a Tribunal shall not ordinarily entertain an application unless it is satisfied that the applicant had availed of all the remedies available to under the relevant rules as to redressal of grievances. In the instant application, the applicants have not submitted any application/appeal to the appropriate higher authorities for redressal of their grievances.

On this ground alone the Hon'ble Tribunal may be pleased to dismiss the OA with cost.

- 4) That with regard to the statement made in paragraph 3 of the OA, the respondents beg to submit that in view of the statement made above the question of limitation does not arise.

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- 5) That with regard to the statement made in paragraph 4.1 of the OA, the respondents do not offer any comment.
  - 6) That with regard to the statement made in paragraph 4.2 of the OA, the respondents beg to state that the applicant should have exhausted all official channels for redressal of their grievances before moving the Hon'ble Tribunal. As they have not exhausted all official channels, the instant application is devoid of merit and on this score alone the Hon'ble Tribunal may be pleased to dismiss the OA with cost.
  - 7) That with regard to the statement made in paragraph 4.3 of the OA, the respondents beg to state that up to the level of supervisor the cadres had already been separated with effect from 01/09/1981 amongst the offices of Accountant 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 common cadre of Section Officers of the office of the Pr. Accountant 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 and from the above that the term common cadre has got a definite meaning and is not a vague term.
  - 8) That with regard to the statement made in paragraph 4.4 of the OA, the 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, the Comptroller and Auditor General of India after total application of mind asked all the officers of the N. E. Region to exercise the choice of place of posting. The officers of all the offices have orders of their seniority. When, however, the number of optees for a particular place was found to be in excess of required strength, submit that there was no unfairness or arbitrariness in the separation of cadres.

- 9) That with regard to the statement made in paragraph 4.5 to 4.9 of the OA, the respondents beg to offer no comment being matter of records.
- 10) That with regard to the statement made in paragraph 4.10 of the OA, the respondents beg to state that with opening new offices as stated in the aforesaid paragraph the Accountant General, Assam, Meghalaya, etc., Shillong used to post officers to these offices on tenure basis from amongst the section Officers of the common cadre. Thus bearing the brunt by the officers of any individual offices is not based on facts.
- 11) That with regard to the statement made in paragraph 4.11 of the OA, the respondents beg to submit that the Group 'B' officers of the N. E. Region belong to the common cadre and for the sake of administrative fairness and fair play, all the officers were allowed to exercise option irrespective of their place of posting.
- 12) That with regard to the statement made in paragraph 4.12 of the OA, the respondents beg to state that the applicants have quoted a portion of the aforesaid provisions of Para 5.6.1(I) of C. & A. G.'s reads as follows: "Each Civil Audit Office and Civil Accounts Office and each Railway Audit Office has its own Section Officers" cadre except where any such office is re-organized into two or more independent offices and so long as the cadre is not separated for the offices into which it has been re-organized. In the instant case, attempt is now being made to separate the Group- 'B' cadres in the Audit Offices of the N. E. Region. Moreover, the applicants all of whom are Assistant Audit Officers were promoted to the Grade from a common seniority list of Section Officers belonging to different offices. Thus the respondents further beg to state that to cater to the requirement of deficit offices, transfers were made from other offices.
- 13) That with regard to the statement made in paragraph 4.13 of the OA, the respondents denying the contentions made therein beg to submit that there was no distinct individual Section Officers cadre of the four offices as claimed by the applicants. There was only a common cadre Section Officers in the Audit Offices of the N. E. Region for which a combined seniority list was maintained through a Gradation List which was published by the cadre controlling i.e. the offices of the



Pr. Accountant General (Audit), Meghalaya, etc., Shillong and sent to all the Audit offices of the N. E. Region for information and necessary action of the officers whose names have been incorporated there. The repatriation of the Section Officers to their place of origin after 12 months/18 months does not in any way prove that there is no common cadre. Generally with the announcement of the S.O.G. Exam results, Sr. Auditors/Auditors, etc. are promoted as Section Officers and posted to the deficit offices to facilitate repatriated of the Section Officers who have already completed 12 months/18 months. Repatriation of these officers to their place of origin in the aforesaid manner does not in any way prove that there is no common cadre.

- 14) That with regard to the statement made in paragraph 4.14 of the OA, the respondents deny the contentions made therein and 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 were posted to Guwahati of the Accountant General, Nagaland, Kohima will stop functioning and the newly created offices of the Accountant 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 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 were 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 Accountant General (Audit), Mizoram, Arunachal Pradesh & Nagaland will not be able to functioned. 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.
- 15) That with regard to the statement made in paragraph 4.15 of the OA, the respondents beg to rely and refer upon the statements made above and do not make any further comment.

- 16) That with regard to the statement made in paragraph 4.16 of the OA, the respondents deny the contentions made therein and beg to state that reply to Association letter was furnished to the General Secretary, Civil Audit Association, Assistant Audit Officers/ Section Officers vide this Office letter No. Estt-I/1-51/2005-06/669 dated 31/05/2006 and the General Secretary on 31.5.2006 received the same.
- 17) That with regard to the statement made in paragraph 4.17 of the OA, the respondents beg to submit that before a policy is formulated opinions from various quarters are sought for and a threadbare examination of the points raised are made 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. By maintaining a common gradation list of section of Section Officers/Assistant Audit Officers /Sr. Audit Officers it was amply clear to all the officers that they belong to the common cadre, hence a separate declaration never felt necessary. In fact, formulation of a policy was a long pending demand of the employees of the office of Accountant General.
- A photocopy of the covering page of the gradation list as on 01.03.2005 is annexed herewith and marked as Annexure- R1.
- 18) That with regard to the statement made in paragraph 4.18 of the OA, the respondents deny the contentions made therein beg to state that in view of what has been 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 paragraph 4.19 of the OA, the respondents beg to submit that in the interest of public service, this Hon'ble Tribunal mat kindly consider not to interfere in the transfer posting of applicants referred to in the original applications in this paragraph.
- 20) That with regard to the statement made in paragraph 4.20 of the OA, the respondents beg to state that the stay orders issued in respect of various applications may kindly be vacated by this Hon'ble Tribunal.

- 21) That with regard to the statement made in paragraph 4.21 of the OA, the respondents beg to submit that since the matter relates to Accounts Stream, this office has no comment to offer.
- 22) That with regard to the statement made in paragraph 4.2 2 of the OA, the respondents beg to submit that 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 paragraph 4.23 of the OA the respondents be got submit hat the applicants have been permanently allocated to the Offices of the Pr. Accountant General (Audit), Assam, Guwahati. However, this Hon'ble Tribunal had allowed the junior most 20 A A Os of Guwahati office, who were transferred on deputation to other deficit offices to stay in Guwahati. Consequent upon the Hon'ble Tribunal's order referred to above, all/some of the applicants may be transferred on deputation to the deficit offices so that the deficit offices can function properly. From the pre-emptive application of the applicants it is evident that the public service for which the Government servants are recruited *must have not figured in their mind.*
- 24) That with regard to the statement made in paragraph 4.24 of the OA the respondents beg to state that had this Tribunal not granted any stay to the 20 junior most AAOs against the orders of transfer on deputation, the applicants would not have been proposed for transfer in deputation/tour to the deficit offices to keep them functional.
- 25) That with regard to the statement made in paragraph 4.25 of the OA, the respondents beg to state that in view of what has been submitted in the preceding paragraphs there is no further submission to be made.
- 26) That with regard to the statement made in paragraph 5.1 of the OA, the respondents beg to state that the applicants are already permanently allocated to the office of the Pr. Accountant General (Audit), Assam, Guwahati and if this Hon'ble Tribunal had not granted stay to the junior most 20 AAOs against their

orders of transfer, there would not have any contemplation to post them on deputation/tour basis to the deficit offices.

- 27) That with regard to the statement made in paragraph 5.2 of the OA, the respondents beg to submit that as already stated, the concept of required strength is not a vague or abstract terms. The concept was brought into force because of the existence of huge vacancy in the common cadres of Assistant Audit Offices and Section Officers.
- 28) That with regard to the statement made in paragraph 5.3 of the OA, the respondents beg to state 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 offices. Thus there will be no reversion to the concept of common cadre.
- 29) That with regard to the statement made in paragraph 5.4 of the OA, the respondents beg to state that there is common cadre and the concept of base office is not based on factual position.
- 30) That with regard to the statement made in paragraph 5.5 of the OA, the respondents beg to submit that in view of what has been stated against paragraph 4.14, there is no further submission to be made.
- 31) That with regard to the statement made in paragraph 5.6 of the OA, the respondents beg to state that in exigencies of public service, the applicants may be allowed to be posted on deputation/tour basis to the deficit offices.
- 32) That with regard to the statement made in paragraph 6 of the respondents beg to submit that since the applicants have not exhausted all the official channel for redressal of their grievances, this application should be rejected ad-initio.
- 33) That with regard to the statement made in paragraph 7 of the OA, the respondents beg to offer no comment.

34) That with regard to the statement made in paragraph 8.1 of the OA, the respondents beg to state that in view of what has been stated in the foregoing paragraphs, there is no reason for the Hon'ble Tribunal to squash the scheme of separation. Instead the application may kindly be dismissed with cost.

35) That with regard to the statement made in paragraph 8.2 of the OA, the respondents beg to state that the applicants may be allowed to transfer in the interest of public service.

36) That with regard to the statement made in paragraph 8.3 of the OA, the respondents beg to submit that since the applicants have been posted at Guwahati office if they are transferred for some time to other offices to function the deficit offices, the action of the respondents cannot be treated as unjustified. Hence the contentions of the applicants are devoid of merit and the Hon'ble Tribunal may be pleased to dismiss the OA with cost.

37) That with regard to the statement made in paragraph 9 of the OA, the respondents pray before the Hon'ble Tribunal that the Hon'ble Tribunal may be pleased to allow the applicants to transfer temporarily till finalization of the cases pending before the Hon'ble Tribunal.

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VERIFICATION

I ..... Manoj Sahay ....., aged  
about ... 39 ... years at present working as  
Senior Deputy Accountant General (Admin.) .....

....., who is one of the respondents and taking steps in this case, being  
duly authorized and competent to sign this verification for all respondents,  
do hereby solemnly affirm and state that the statement made in paragraph

1, 37 are true

to my knowledge and belief, those made in paragraph

2 to 36 being matter of records, are

true to my information derived there from and the rest are my humble  
submission before this Humble Tribunal. I have not suppressed any material  
fact.

And I sign this verification this 10-th day of January 2006 at Gumwahati

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Manoj Sahay  
DEPONENT