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CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH  
GUWAHATI-05

(DESTRUCTION OF RECORD RULES, 1990)

INDEX

✓ O.A/T.A No. 273/2006

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SECTION OFFICER (Judl.)

800  
30/11/17

FROM NO. 4  
 ( SEE RULE 24 )  
 CENTRAL ADMINISTRATIVE TRIBUNAL  
 GUWAHATI BENCH:

1. Original Application No. 273/06  
 2. Misc. Petition No. \_\_\_\_\_  
 3. Contempt Petition No. \_\_\_\_\_  
 4. Review Application No. \_\_\_\_\_

Applicant(s) Abinanda Deba Gons

Respondent(s) W.O. I 90M

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

Advocate for the Respondent(s) C.A. ....

Notes of the Registry	Date	Order of the Tribunal
This application is in form is filed, C.V. for Rs. 10/- deposited vide DR. No. 266352783 Dated 1.11.06  S. D. Dy. Registrar	06.11.2006	Present: Hon'ble Sri K.V. Sachidanandan Vice-Chairman.  The Applicants are SOG Examination qualified officers now working as Assistant Audit Officers in Group 'B' cadre. They are working in the office of the Principal Accountant General (Audit) Assam, Guwahati. Vide circular dated 31.03.2006 the Respondents formulated 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. The Applicants have been permanently allocated to Assam cadre and they are not legally liable to be employed in other states by tour or deputation. Dr. J.L. Sarkar, learned Counsel for the Applicants has also taken my attention to the Annexure - L dated 08.08.2006, which reads as follows:

Steps taken

Done



Contd/-

Contd/-

06.11.2006

"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, officials will sever all links with the common cadre and will have no connection with other offices of the Pr. Accountant General/ Accountant General (Audit)"

Heard Dr. J.L. Sarkar, learned Counsel for the Applicants and Ms U. Das, learned Addl. C.G.S.C. for the Respondents. Learned Counsel for the Respondents submitted that there is no transfer order and it is only apprehension of the Applicants.

Considering the issue involved and also the view taken in the identical matters, this Court is of the view that the O.A. is to be admitted. Admit. Issue notice to the Respondents.

Post on 14.12.2006. Since this Court passed interim order in the identical matters directing the Respondents not to disturb the Applicants therein, the same order will also be followed in case of these Applicants also.

① Service report  
awaited.

Vice-Chairman

/mb/

14.12.2006

Ms. U. Das, learned Addl. C.G.S.C. is granted further time to file reply statement. Post on 15.1.2007. Interim order shall continue till then.

Pl. copy order  
dated 14.12.06.

NS  
20.12.06-

order dt. 14/12/06 issuing to  
both the parties.

(as/12

bb

No 1015 has been  
filed.

20.12.06

Vice-Chairman

15.1.07 post on 6.2.07 before the Division Bench.

5-2-07  
no W.S. filed.  
b.

Vice-Chairman

pg

order dt- 6/2/07  
issuing to learned  
advocate's for both  
the parties. Interim  
order shall continue  
by 2/2/07.

6.2.07 Two weeks time is granted to file written statement. Post the matter on 23.2.07. Interim order shall continue.

Vice-Chairman

lm

No W.S. has been filed.

23.2.07. Ms. U. Das learned Addl.C.G.S.C. has submitted that the written statement has been filed to-day. The counsel for the applicant has got the copy of the same. Post the matter on 20.3.07.

Vice-Chairman

26.2.07

lm

W.S. submitted by the Respondents.  
page containing 1 to 8.

20.3.07.

Counsel for the applicant wanted to file rejoinder. Let it be done. Post the matter on 12.4.07. Interim order shall continue.

Vice-Chairman

Member

lm

W.S. has been filed.

15.5.07.

Counsel for the applicant wanted time to file rejoinder. Four weeks time is granted to file rejoinder. Post the matter on 15.6.07.

Vice-Chairman

order dt- 20/3/07  
issuing to learned  
Counsel for both  
the parties.

15.6.07.

Counsel for the applicant wanted time to file rejoinder. Let it be done. Post the matter on 18.7.07.

Vice-Chairman

lm

No rejoinder has  
been filed.

20/5/07.

14.6.07.

9.7.07. Counsel for the applicant wanted time to file rejoinder. Let it be done. Post the matter on 30.7.07.

Rejoinder not  
filed.

27  
6.7.07.

lm

Vice-Chairman

Rejoinder not  
filed.

27  
7.7.07.

30.7.07.

Counsel for the parties has submitted that pleadings are completed. Post the matter before the next available Division Bench.

Rejoinder not  
filed.

27  
6.1.08

lm

31.01.2008. Judgment pronounced in open Court. Kept in separate sheets. Application is disposed of. No order as to costs.

Received  
Abha Dev.  
Addl. M.S.C.  
29/1/2008

(Khushiram)  
Member(A)

(M.R. Mohanty)  
Vice-Chairman

lm

27  
05/02/08

CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

O.A. No.273 of 2006

DATE OF DECISION: 07.01.2008

Gobinda Deka & Ors.

.....Applicant/s

Dr.J.L.Sarkar

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

- Versus -

U.O.I. & Ors

.....Respondent/s

Ms. U.Das.

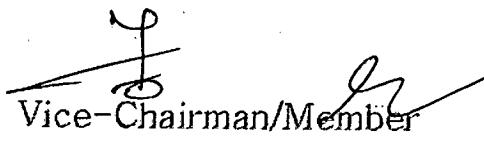
.....Advocate for the  
Respondents

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.273 of 2006

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

HON'BLE MR.MONORANJAN MOHANTY, VICE-CHAIRMAN

HONBLE MR.KHUSHIRAM, ADMINISTRATIVE MEMBER.

1. Shri Govinda Deka
2. Shri Surya Kr. Bhagawati
3. Shri Binode Kr. Hazarika
4. Shri Madan Ch. Nath
5. Shri Lalit Gogoi
6. Shri Nibaran Ch. Gogoi
7. Shri Subir Nath Mazumdar
8. Shri Nausad Ali Ahmed
9. Smti Prativa Rani Das
- 10 Shri Saradindu Paul

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.

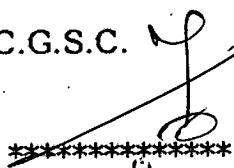
By Advocates Dr.J.L.Sarkar, Mr.S.N.Tamuli

-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 Ms. Usha Das, Addl.C.G.S.C.

  
\*\*\*\*\*

ORDER (ORAL)M.R.MOHANTY, V.C:

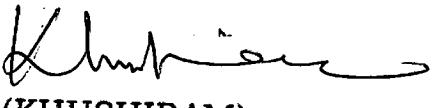
Dr. J.L.Sarkar, learned counsel appearing for the Applicants is present.

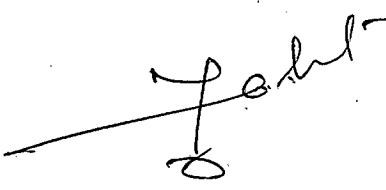
2. Ms. Usha Das, learned Addl. Standing Counsel appearing for the Respondents has placed on record a copy of the Office order No.Estt-1/Audit/42 dated 08.06.2007, and states that all the Applicants have already been allocated at Guwahati office of the Accountant General. A copy of this office order dated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

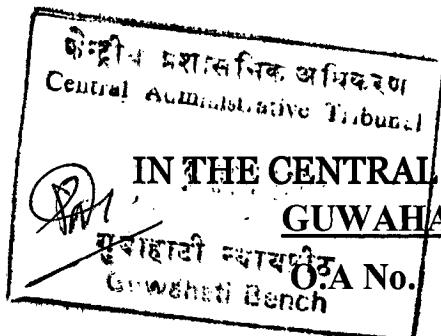
3. Since it was the grievance of the Applicants to be allocated and posted at Guwahati, the grievance of the Applicants have already been redressed during pendency of this case and, as such, there remains nothing to be adjudicated in this case.

4. As such, this case <sup>is</sup> 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



IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH, GUWAHATI

Guwahati Bench  
O.A No.

273 /2006

Shri Govinda Deka & Others

-- VS --

Union Of India & Others.

**S Y N O P S I S**

The applicants are SOG Examination qualified officers now working as Assistant Audit Officers in Group 'B' cadre. They are working 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 the office of the Principal Accountant General (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 option brought into the 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. In OA Nos. 224/2006 and 267/2006 on application against posting on tour/deputation this Hon'ble Tribunal has been pleased to pass interim order dated 29/8/2006 and 1/11/2006 not to disturb those applicants from present place of posting. The present applicants pray for similar order.

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
गुवाहाटी न्यायपीठ  
Guwahati GUWAHATI BENCH, GUWAHATI

O.A No. 273 /2006

Shri Govinda Deka & Others

-- VS --

Union Of India & Others.

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IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH, GUWAHATI

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

O.A No. 273 /2006

1. *Shri Govinda Deka*
2. *Shri Surya Kr. Bhagawati*
3. *Shri Binode Kr. Hazarika*
4. *Shri Madan Ch. Nath*
5. *Shri Lalit Gogoi*
6. *Shri Nibaran Ch. Gogoi*
7. *Shri Subir Nath Mazumdar*
8. *Shri Nausad Ali Ahmed*
9. *Smti Prativa Rani Das*
10. *Shri Saradindu Paul*

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

--Versus--

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

-Respondents--

Filed by the applicants  
through S.N.Toroni  
Advocate : 3.11.06

Govinda  
Deka

12

**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 8.8.2006 (Annexure-M).

**2. Jurisdiction**

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

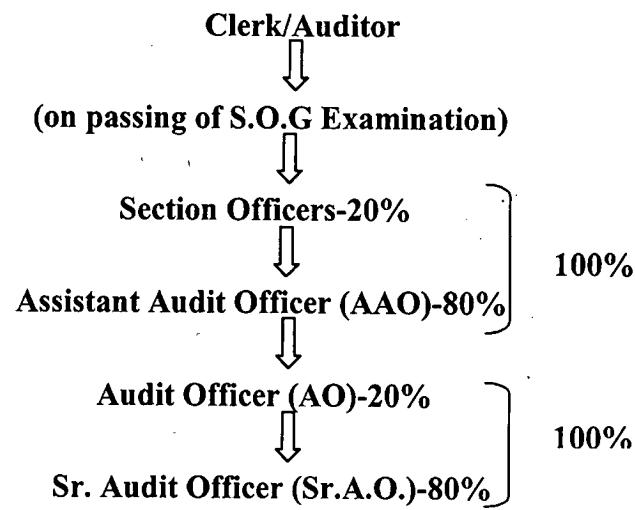
**3. Limitation**

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 A.A.O.) 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.
- Delc  
Guwahati

**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. The scheme has not been formulated in a scientific manner.

- 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, with letter dated 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**

Girija & Sekh

- 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.
- 4.11 That the applicants have been permanently allocated to Assam but even then they have apprehension of being sent to other States under colour of

Gourinda Debbarma

temporary arrangement, tour etc. They have severed all connection with other states as per the order of the respondents themselves.

- 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 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 office where there were dearth of officers, called deficit office. However under the policy now circulated units are made water tight for each state, and the applicants have been permanently allocated to Assam to which State they belong, in the water tight separation scheme.
- 4.13 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 (Audit) 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'

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

7

Officers of Guwahati office exercised their option on the understanding that the number of optees for Pr. Accountant General (Audit), 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

Combined Deputation

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. It is stated that the respondents have not issued any memorandum of separation showing number of posts/ vacancies according to their own scheme of separation nor has notified required number of officers in the so called deficit offices.

- 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

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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 OA Nos. 125/2006 and 146/2006, 197/2006, 204/2006, 224/2006 and 267/2006 have been pending before this Hon'ble Tribunal on the similar matter including the circulars and scheme annexed in this application. Interim orders have been passed in the said cases not to disturb the application in those cases.

**Copies of orders in OA No. 125/2006 and MP Nos. 59/2006, 52/2006, 55/2006 and 56/2006 in OA Nos. 143, 115, 125, 146/2006 dated 29/5/2006 and 21/7/2006 are enclosed in Annexure J and K respectively.**

- 4.18 That the Assistant Accounts Officers have also filed application (OA No.115/06) which is also pending before this Hon'ble Tribunal and interim orders not to disturb them have also been passed in those cases.
- 4.19 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.
- 4.20 That the applicants are employees of the Principal Accountant General (Audit) Guwahati which is their base office. Even after permanent allocation they have apprehension that they may be disturbed.
- 4.21 That under order no. Estt-I/Order No.58 and dated 8-8-2006 Principal Accountant General (Audit), Shillong has circulated the list of Officers allocated to different State offices. The applicants have been permanently allocated to the office of the Principal Accountant General (Audit) Assam. Thereafter Principal Accountant General (Audit) Assam Guwahati, by office Order No. Estt-I/Audit/134 dated 8-8-2006 has circulated the names of the applicants (in Annexure I) of the circular

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indicating permanent allocation to Assam. The applicants reiterate that they belong to the base office at Guwahati under the circulated policy of cadre separation and they have been permanently allocated to Assam. Moreover this circular dated 8-8-2006 brings the officers into watertight compartments for each State. The applicant's services shall be utilized for Assam only.

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

- 4.22 That it would be seen from the list circulated by Principal Accountant General (Audit) Shillong by order dated 8-8-2006 that officers allocated to Guwahati have also been placed at the disposal of the Offices other than PAG (Audit), Assam. The applicants reiterate that they are senior officers in the cadre of A.A.O. and there is no scope of 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 have reasonable apprehension that they may be victims and be scapegoats 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.
- 4.23 That Assistant Audit Officers who are junior to the applicants are continuing in Guwahati office.
- 4.24 That the Hon'ble Tribunal has been pleased to pass orders in OA no. 204/2006 that the applicants in that case shall not be disturbed from present place of posting. The applicants in OA 204/2006 are juniors to the present applicants and stand in a better position having permanent allocation in Assam with severance of all connection with other offices in other states.

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- 4.25 That some Assistant Audit Officers filed OA no. 224/2006 apprehending posting on tour/deputation in other State offices, in circumstances similar to the applicants. The applicants in that case were also permanently allocated to Assam (Guwahati). The Hon'ble Tribunal has been pleased to pass an interim order not to disturb them from their present place of posting.

**Copies of the order dated 29-8-2006 in OA no. 224/2006 is enclosed as Annexure-N.**

**5. Grounds and Legal Provisions**

- 5.1 For that the applicants have been permanently allocated to Assam (Guwahati).
- 5.2 For that the applicants are senior officers posted in Assam. They are protected by old policy and also by new separated cadre, being permanently allocated to Assam.
- 5.3 For that the concept of "**required strength**" is vague and abstract and provides scope for arbitrariness in cadre constitution and arranging person in position.
- 5.4 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.
- 5.5 For that there has not been any formal common cadre/combined cadre and the concept of '**base office**' and common cadre cannot function together.
- 5.6 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 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.
- 5.7 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,

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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, 197/2006, 204/2006 and 224/2006 is 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 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, or quash the scheme of separation in Circulars dated 24/3/2006, 31/3/2006 and 20/4/2006.
- 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.

**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.

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

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

- |                   |                 |
|-------------------|-----------------|
| (1) IPO No.       | -- 26 G 3527 83 |
| (2) Date of Issue | -- 1. 11.06     |
| (3) Issued From   | -- G.N. P.O.    |
| (4) Payable at    | -- GPO Guwahati |

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

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VERIFICATION

I, Shri Govinda Deka, son of Shri Lakshmi Ram Deka, aged about 57 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 have been authorized by other petitioners to sign this verification on their behalf, which I do accordingly. I have not suppressed any material facts.

Guwahati

Date 18 Nov - 2006



Signature



कार्यालय । गवालेखाकार (ले० लि ८०), असाम  
 OFFICE OF THE  
 ACCOUNTANT GENERAL (A.G.E., ASSAM)

24  
 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 135-I-NGE/APP/ 94-95 dated 01-10-96 the AAOs/ AOs/ Sr AOs are to be posted to the offices of their choice as per as possible. If however, it is not possible to post them to the office of their choice they are posted to other offices on rotation basis for a specific period.

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

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

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

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

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

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

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

[Authority: A.G.s orders dated 22-03-2000 at p/ 121 and p/34c of file no.DAG(A)/Con-C/Ghy/Policy /transfer/96]

Sd/

DAG(A)

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Attested  
Suru  
 (Advocate.)

Attested  
Suru  
 (Advocate.)

15

CONFIDENTIAL

D.O. No.DAG(A)/Con-C/  
Dated Guwahati, September 08, 1998.

Dear,

I would like to draw your attention to the issue of timely repatriation of Sr. A.Os/A.Os/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. A.Os/A.Os in the outstation offices for the second time and above will be one year subject to the condition that the officer will avail of regular leave of 30 days on leave. Leave avail in excess of 30 days will be added to the tenure of 12 months.
- (4) The common cadre officers who have already served at outstation offices may be transferred first from the bottom of the seniority list of that office on the time presently in vogue.
- (5) The officers who have already served once at outstation offices in their respective cadre and after being posted back to their base offices have remained in their base office for the longest period may be picked up first in order of seniority for posting to outstation offices in order to facilitate smooth repatriation of their colleagues.
- (6) When a batch of officers in a particular cadre rejoins their base office on the same day after completing 1<sup>st</sup>/2<sup>nd</sup> time transfer, the junior most officer from such a batch may be picked up for 2<sup>nd</sup>/3<sup>rd</sup> time transfer, if any.
- (7) Officers who are due to retire within two years may be exempted from the aforesaid transfer liabilities.
- (8) Posting of a particular common cadre officer to an outstation office may be kept ~~in advance~~ 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/-

1. Shri Sword Vashun,  
Accountant General (A&E),  
Meghalaya, Mizoram, etc.,  
Shillong.

Attested  
S. Vashun  
(Advocate)

Attested  
S. Vashun  
(Advocate)

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

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

Dated: 31.03.2006

CIRCULAR

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

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

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

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

Enclo:

1. Letter No. Estt.I/Audit/12-31/2005-06/3-08 dated 27.03.2006 of Pr. Accountant General (Audit), Meghalaya, etc., Shillong.
2. C&AG's letter No. 144-NGE(A&W)-2006 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 Officers 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/-  
By, Accountant General (A&W)

Memo No. Estt.I/Audit/1-51/2005-06/415 dated 31.03.2006 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 (Os. & C.A. Os. except Com. Officer)
  6. All Section
  7. All Notice Board
- They are requested to bring the contents of the circular to the Notice of all Group 'B' Officers deployed in field duty with the instruction to collect the "Option Form" personally and submit the same with all related date to Estt.I Section.

V.M.W.

Altered  
Subd  
(Advocate)

Altered  
Subd  
(Advocate)

(17)

(21)

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

No: Es(LI/Audit/12-31/2005-06/05-08)

Dated: 27-03-2006

To

1. The Pr Accountant General (Audit),  
Assam, Maldangraon,  
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 your Office with 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,

Enclo: As above.

Sd/-

Sr. Deputy Accountant General(Admin.)

Attested  
Shubh  
Advocate

(18)

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

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

Dated: 24.03.2006

To

The Pt. 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.

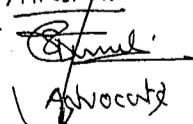
2. The junior officers in each cadre who are not likely to be accommodated in the concerned offices as per options exercised by them may be posted on deputation basis to the deficit offices as per instructions contained in para 4 of the policy.
3. The action taken report should be sent to us by 15-05-2006. 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,

Enclo: As above.

SD/-  
(Manish Kumar)  
Assistant Comptroller and  
Auditor General (N)

Attested

  
Advocate

## ANNEXURE - C

(19)

### 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/LAO/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 concerned offices only against the requisition already placed/to be placed to Staff Selection Commission.

Attested  
Boymal  
(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 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  
By  
Advocate:-

Sanctioned Strength of SRA, OA/Os and AAOs/SOs in N.E. Region  
 (other than Commercial Officers)

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

~~Attested  
 Bimal  
 (Advocate)~~

Attested

Bimal  
 (Advocate)

4. All Branch Officers  
 5. All Group 'B' Officers (AOs)  
 6. All Section  
 7. All Notice Board
- OS except 'C' Grade Officer

*W.B. M.*  
 Sr. Audit Officer (Admn.)

(22) (26) (92)

**ANNEXURE - D**

कार्यालय प्रधान महिलाओं का गांव (लिखानस्थान), असाम, बेलतोला, गुवाहाटी-29  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM,  
MAIDAMGAON, BELTOLA, GUWAHATI-29.

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

Dated: 20-4-06

CIRCULAR

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

In partial modification of this Office Circular No. Estt.I/Audit/1-51/2005-06/394 dated 31-03-2006 and in view of Headquarter's clarification and Revised "Option Form" forwarded by the Principal Accountant General (Audit) Meghalaya, etc., Shillong under letter No. Estt.I/Audit/12-6/2005-06/504, 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-NCEG/PP/17/2004 dated 13.04.2006.
2. Revised "FORM OF OPTION".

This issues with the approval of Principal Accountant General.

(W.M.A. 26/4/06)  
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); 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
2. The D.A.G. (I/C & C.A) the "Option Form" personally and submit the same within the stipulated date to Estt.I Section.
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

*Notified on 26/4/06  
K.M.S. (SAC/2006-07/122-158)*

(W.M.A.)  
Sr. Audit Officer (Admn.)

Attested

Signature

(Advocate)

*Attested  
by  
Advocate*

25

17/4/06

(25)

To:

The Accountant General (N.E.).

Assam,  
Guwahati - 781 029.

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

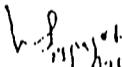
Sir,

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

- (i) The actual sanctioned strength of Group 'B' officers for the newly created offices of Mizoram and Arunachal Pradesh is being intimated by IRS wing of this office separately. No additional post is being created for the present.
- (ii) Sr.A.O, AO, AAO and S.O. will be treated from separate cadre 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 offices mentioned in the option.
- (v) It has already been made clear in the policy for separation of cadres that final allocation of Group 'B' officers belonging to common cadre shall be made strictly on the basis of their seniority, cum option exercised by them irrespective of their base office.

Yours faithfully,

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

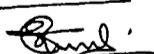
  
dated 11.04.2006

No 191-SIGE(App)/17/2006

Copy alongwith a copy of the AG(A&E) letter, Guwahati D.O. letter dated 07.04.2006 is forwarded to the PAG(Audit), Meghalaya etc., Shillong for information.

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

Attested



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. .....

Attested

Signature  
Advocate

Attested  
By  
(Advocate)

Dr. Audit Officer (Admn.)

गार्हा के नियन्त्रण-गार्हालेखा परीक्षक का वायात्रिय  
**OFFICE OF THE COMPTROLLER  
 AND AUDITOR GENERAL OF INDIA**

25-04-2006

Date

To

The Accountant General (Audit),  
 Tripura,  
 Agartala

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

Sir,

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

- (i) In first line of para V of the policy for separation of Group 'B' cadre the word "sanctioned strength" may be read as "required strength".
- (ii) An officer, who has given preference for more than one office for permanent allocation, will be considered for permanent allocation as per his seniority and option exercised by him. If he can not be accommodated to the office of his first choice he will be considered for permanent allocation to the office mentioned at Sl. No. 2 and so on. If however he can not be accommodated to any of the these offices as per his seniority and option he will remain under the cadre control of the PAG (Audit), Meghalaya, Shillong and posted on deputation to the deficit office(s). Till he is permanently allocated to any of the offices mentioned in the option against the subsequent vacancy arising in the concerned office(s).
- (iii) Once the officer is permanently allocated to the office of his first or subsequent choice in the option form, such allocation is final and no further change will be allowed.
- (iv) As no further promotion will be made in surplus offices till all surplus officers posted on deputation to deficit offices are accommodated, the concerned surplus officer will accommodate their surplus options against subsequent vacancies.
- (v) Sr.A.O, A.O, AAO and SO will be treated four separate cadre for the purpose of allocation and the ratio of 80:20 in Sr.A.O/A.O and AAO/SO will be maintained in each office while separating those 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-qualification. 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, बहादुरगंगा अम्बा अपॉ, नई दिल्ली-110002  
 10, Bahadur Shanti Nagar, New Delhi-110002

Attest/ *[Signature]*  
 (Advocate)

Attested  
*[Signature]*  
 (Advocate)

26

Annexure  
continued  
E

- (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.

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

Attested  
R. D. Singh  
(Advocate)

Attested  
R. D. Singh  
(Advocate)

ANNEXURE - F

27

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

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

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

To,

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

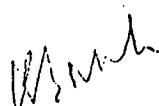
Sub: Separation of common cadre of Group 'B', 'C' & 'D' staff in  
the Civil Audit Offices in N.E. Region.

Sir,

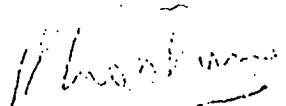
I am to forward herewith Headquater letter no. 1722/BRS/15-2006 dtd 27<sup>th</sup> April '2006 along with redistributed sanctioned strength and P.I.P. between office of the A.G.(Au) Meghalaya/Arunachal Pradesh/Mizoram and Headquater's letter no. 221-NGE(APP)/17-2004 dtd 25<sup>th</sup> April '2006 regarding 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  
Parul  
(Advocate)

  
Deputy Accountant General (Admin.)

गोपनीय बित्रकार्यालय परिषद का फॉरम  
OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL OF INDIA

Replies  
Date

To

The Pt. Accountant General (Audit),  
Meghalaya,  
Shillong-2

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-II/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,

(LATE 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. St AO, NGE (Apptt)
4. PS to PD (Staff)

For R.A.O. (A.A.O.) 2-25  
Administrative Office (BRS)

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

Copy to (A.A.O.)

11. Deputy Accountant General (Admin)

Attested  
S. Kumar  
(Advocate)

ANNEXURE - E *continued*

(29)

(33)

99

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

Cadre	Meghalaya		Arunachal Pradesh		Mizoram		Total	
	SS	PIP	SS	PIP	SS	PIP	SS	PIP
StAO/JO	12	11	11	10	9	8	32	29
AO/SO/Supr	24	16	22	18	15	10	61	41
Sc Ar/Sc CO	75	66	56	50	44	39	175	155
Ar/CO	18	3	14	4	10	2	42	11
CIV/DEO	11	3	9	2	7	2	27	7
Welfare Asslt	1	1					1	1
Asst. Caretaker	1						1	0
Steno	1						1	0
Hindi Officer	2	1	2	1	1	1	5	2
Senior Translator	1	1					1	0
Junior Translator	3						1	1
Hindi Typist	1						3	0
Staff Car Driver	1	1					1	0
Record Keeper	2	2	2	2	2	2	1	1
Group D	13	11	10	8	9	7	32	26
Total	166	118	126	92	97	70	380	280

Sanction of marginal cadres may be considered at a later stage

A Hestcol  
 (Advocate)

Deputy Accountant General (Admin)

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

To  
The Accountant General (Audit),  
Tripura,  
Agartala

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

५१

I am directed to invite a referee to your office letter No. Estt(Au)/1-49/2006-07/80 dtd 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' cadre the word "sanctioned strength" may be read as "required strength".

(ii) An officer, who has given preference for more than one office for permanent allocation, will be considered for permanent allocation as per his seniority and option exercised by him. If he can not be accommodated to the office of his first choice he will be considered for permanent allocation to the office mentioned at Sl. No. 2 and so on. If however he can not be accommodated to any of the these offices as per his seniority and option he will remain under the cadre control of the PAG (Audit), Meghalaya, Shillong, and posted on deputation to the deficit office(s), till he is permanently allocated to any of the offices mentioned in the option against the subsequent vacancy arising in the concerned office(s).

(iii) Once the officer is permanently allocated to the office of his first or subsequent choice in the option form, such allocation is final and no further change will be allowed.

(iv) As no further promotion will be made in surplus offices till all surplus optees posted on deputation to deficit offices are accommodated, the concerned surplus offices will accommodate their surplus optees against subsequent vacancies.

(v) Sr.A.O, AO, AAO and SO will be treated four separate cadres for the purpose of allocation and the ratio of 80:20 in Sr.A.O./AO and AAO/SO will be maintained in each office while separating these cadres.

(vi) The sanctioned strength and PIP for the newly created offices of Mizoram and Arunachal Pradesh is being intimated by BRS wing of this office. No additional post is being created for the present.

(vii) The officers who are presently on deputation to other offices will be allocated to the offices as per their seniority-cum-preference. They will be repatriated from the borrowing office(s) to their allocated office subject to availability of vacancy in that office. No supernumerary post will be created in any office.

10. बहादुरशाह शाही गाँव, नई दिल्ली-110002  
10, Bahadur Shahi Zafar Marg, New Delhi-110002

5. Deputy Accountant General (Adm)

ANNEXURE - F *continued*

- (31) (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,  
-S/-  
(ASHUTOSH JOSHI)  
Assistant Comptroller and  
Auditor General (N)

Encl. 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.AC (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.

*As per*  
(ASHUTOSH JOSHI)  
Assistant Comptroller and  
Auditor General (N)

*Attested*  
*By*  
(*Signature*)  
(Advocate)

S: Deputy Accountant General (Admin)

### Annexure - C

**অসম প্রধান বাহ্যিক পরিকল্পনা বিভাগ (সিলগাঁও), অসম, পেলতাল, গুৱাহাটী-২৯  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM,  
MAIDAMGAON, BEL TOLA, GUWAHATI-29.**

Chancery, 3rd Floor, 14th & 56/03-14/11/11

Dated: 06/07/2004

Subject : Separation of Common Cr. 'B' Cadres against the Audit offices of the North East

Consequent upon Headquarter's office decision to establish separate Offices for Arunachal Pradesh and Meghalaya (which will function from Shillong, until adequate spaces for Office and staff quarter are available) the Principal Accountant General (Audit), Meghalaya, etc., Shillong being Chief Controlling Authority has invited fresh option from all Gr-'B' Officers (other than Supervisor) 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 bearing common cadre are hereby asked to exercise their option afresh in the prescribed format (available in Enc-1 Section) on or before 19.7.2004 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. BSNL/ Audit/1-01/03-04/275 dated 03.11.2003 stand cancelled.

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

Mr. Deputy Accountant General (Adm)

Memorandum No. Estt.1/Alu/1-51/03-04/1078-1086

Date: 06/07/2003

Copy forwarded to:

- Copy for Mr. S. S. Bhattacharya

  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 circular to the knowledge of all the Gr. 'B' Officers placed under their disposal and deployed field duties so as to enable them to exercise their fresh options within the stipulated date.
  3. Sr. D.A.G (IC&CA)
  4. Sr. D.A.G (C&R)
  5. Secretary to Principal Accountant General (Audit) Assam.
  6. Sr. AO (Admin). He should maintain the Register of option like previous occasion and also prepare a list of Officers 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.A. File

1/1/2017

St. Deputy Accountant General (Admin)

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 (Signature) working in the office of the Pt. A.O./A.G./Sr. D.A.G. (Audit) ..... as ..... (designation), do hereby opt to be finally allocated to the office of the Pt. A.O./A.G./Sr. D.A.G. (Audit) ..... knowing fully that this exercise of option shall be final and in no case whatsoever it would be changed.

2. In case, I am not initially allocated at the first instance to the office of my first option exercised above for want of vacancy, I may, 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 Pt. A.G./A.G./Sr. D.A.G. (Audit) .....
- (ii) Office of the Pt. A.G./A.G./Sr. D.A.G. (Audit) .....

(Signature)

Date: .....

Name .....  
(IN BLOCK LETTERS)

Station .....

Designation: .....

On the .....

Attest

Signature

(Advocate)

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

Circular No. EST-2-17, 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 cadre of Group 'B' posts in the Audit Offices of the North  
East, the Headquarters Office has ~~intended~~ 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 their 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 (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

A. H. Patel  
B. S. D.  
Advocate

P. T. G.

(35)

Annexure - 6 (Continued) (30) Annexure 6 (Continued)

2

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 Audit Officer, ESTT-I Section who shall maintain a Register of Option to be signed by both the optioner 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. Kmt-J/Audit/1-51/2003-04/ at P/4)

Sd/-  
Sr. Deputy Accountant General (Admn).

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

Dated: 3rd November 2003

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (Audit), Meghalaya etc., Shillong-1. He is requested to obtain the option from the officers on deputation/foreign service from his side.
2. Secretary to the Accountant General (Audit), Agartala, Gwahatii-29.

3. Sr. Deputy Accountant General (A&DC).
4. Deputy Accountant General (C&R).
5. Deputy Accountant General (W&CA).
6. Sr. Audit Officer (Admn). He should prepare a list of officers on leave and ensure sending of the option paper to them by Registered Post.
7. Person concerned (Shri.....)
8. Notice Board.
9. Officer Order File.

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

Sd/-  
Sr. Deputy Accountant General (Admn).

Attested  
(Signature)  
(Advocate)

Attested  
(Signature)  
(Advocate)

Annexure - H.

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

No. 108-N.2/127-88

Dt 29 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)

Affested  
Advocate  
(Advocate)

Attested  
Advocate  
(Advocate)

Annexure H  
Continued

All communications should be addressed to the Comptroller and Auditor General of India, not to the Auditor General of India. All communications should be addressed to the Comptroller and Auditor General of India, not to the Auditor General of India.

Annexure H  
Continued

407 001101

LOD-N-2/127-007

copy of Interrogation letter for minor  
of trial 110002  
or the condition for  
minor 110002 or minor  
letter Re: Interrogation letter  
dated Re: Interrogation letter  
110002

Min  
Date

17-12-1989

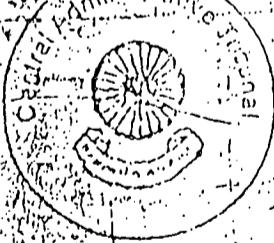
MINISTRIES OF FINANCE AND DEVELOPMENT  
OF INDIA-110002  
COMPTROLLER AND AUDITOR GENERAL OF INDIA  
NEW DELHI-110002

The Comptroller and Auditor General (R&E),  
Acting in Esti. No. Esti/Restructuring  
Sect. 1983/ Vol. II/2663

Re: Interrogation Officers/Assistant Accountants (R&E) to  
Officer on the Accountant General (R&E), Tripura, Agartala.

It is directed to refer Shri S. K. Chakraborty,  
Accountant General (R&E), Tripura d.o. letter No. Esti/Restructuring  
Sect. 1983/ Vol. II/2663 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 on their promotion  
as Section Officers may be posted in the offices from which they  
passed the above examination.

Yours faithfully,  
S. K. CHAKRABORTY  
(S. K. CHAKRABORTY)  
ADMINISTRATIVE OFFICER (R&E)



Attested  
S. Dutt  
(Advocate)

Attested  
R. K. Dutt  
(Advocate)



# 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/481

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. Pr. A.G. (Audit), Meghalaya, etc. Shillong.

Yours faithfully,

P. K. Deka

General Secretary

Revd  
C. S. Deka

Attested  
B. B. Deka  
(Advocate)

Attested  
B. B. Deka  
(Advocate)

**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.**

Dated. 25-04-2006

No. CAA/GB/48

**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 offices 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  
Signature  
 (Advocate)

(40)

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 Datta*

General Secretary

*Attested  
by  
Advocate*

*Attested  
by  
Advocate*

ANNEXURE-2

FROM NO. 4  
(See Rule 12)CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH:

## ORDERSHEET

Original Application No. 125/06

Misc. Petition No. /

Contempt Petition No. /

Review Application No. /

Applicant(s): Glenn Ram Kohila & ors.

Respondents:

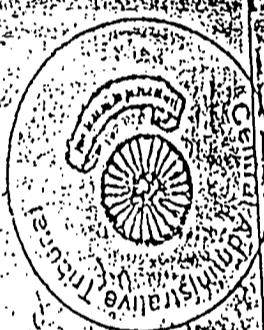
Advocate for the Applicant(s) Mr. J. L. Sarkar, Mr. S. Tamuli

Case: .....

Advocate for the Respondent(s):

Order of the Tribunal

Notes of the Registry (if any):

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.

Attested  
(Signature)  
Advocate

Attested  
(Signature)  
Advocate

Contd. / -

52

41-A)

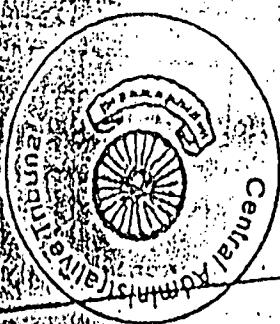
Contd/-

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

When the matter came up for admission hearing, Ms. U. Das, learned Addl. C.O.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

30/5/06  
Section Officer (Jtdl)

C. A. T. Guwahati Bench  
Guwahati-5

30/5/06

Attested

Praveen  
Advocate

**GENERAL 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)

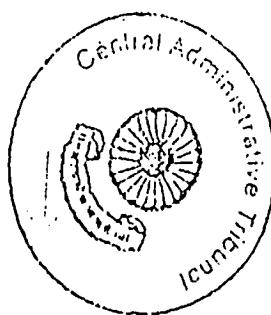
Misc. Petition No. 55/2006 (In O.A. No. 125 of 2006)

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

Date of Order: This the 21<sup>st</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 Dhrubajyoti Deb and Others .... Opposite Party

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

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

Union of India & Ors. .... Petitioners

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

- Versus -

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

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

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

Union of India & Ors. .... Petitioners

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

- Versus -

Sri Gurn Ram Kothi & Ors. .... Opposite Party

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

Attested  
\_\_\_\_\_  
\_\_\_\_\_  
(Advocate)

Attested  
\_\_\_\_\_  
\_\_\_\_\_  
(Advocate)

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

Union of India & Ors.

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

versus

Shri O.M. Prakash Upadhyay & Ors. .... Opposite Party

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

### ORDER

K.V. SACHIDANANDAN (V.C.)

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

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

27. 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. 125/2006 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:

Attested

Parimal  
(Advocate)

Q.A.No.125/2006

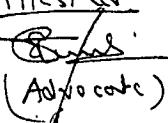
"The applicants are SOG Examination qualified officers now working as Assistant Audit Officer in Group 'B' cadre. They are borne in the office of the Principal Accountant General (Audit) Assam, Guwahati. There are other offices of Accountant General (Audit) in Meghalaya, Manipur, Tripura and Nagaland 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 OAs also which are under challenge.

Authenticated  
  
 Advocate

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. Dalsiyan, 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  
Dinesh  
 (Advocate)

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

5. The case of the applicants in the O.A.s is that the cadres were already separated in 1981 in terms para 5.6.1 of Comptroller Auditor General's Manual of Standing Order (Administration) Vol. I and the respondents are aware of the position and have made a vague statement by stating "prior to separation of cadre". As per the policy communicated vide circular dated 31.03.2006, optees in a particular cadre for a particular office were to be accommodated as per the sanctioned strength of cadre of that office. The term 'required strength' introduced in the policy is an afterthought by way of clarification communicated on 8.5.2006 after the exercising of option by the applicants was completed on 26.04.2006 has altered the basic complexion of the modality for accommodation of optees in the Office of their choice. The Group 'B' officers exercised their option on their understanding that the number of optees would be very much within the sanctioned strength of the office and therefore all of them would be accommodated in the said office which will be their Base/Parent Office. The adoption of the new 'required strength' is not in conformity with the existing norms and is therefore without any basis.

Attested  
\_\_\_\_\_  
 (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 till 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  
Suraj  
(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.

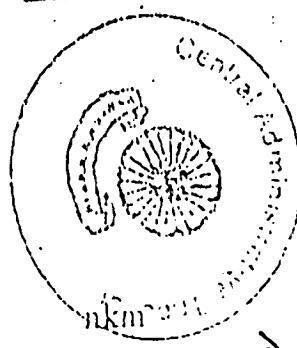
10. When a restructuring or a scheme is implemented, the hardship that will be caused to the employees must be minimal. It appears that no scientific study has been made by the respondents in

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.



55 VICE CHAIRMAN

Attested  
  
(Advocate)

24.7.06  
24.7.06  
24.7.06

E. A. L. C. shell line  
Gullane 1/2  
11/17/16

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

Annexure 'L'

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

No Estt.I/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 O/o 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 offices already in existence or to be formed in future and anywhere within the State where they are permanently allocated/placed on deputation.

Allocated  
 (Advocate)

Allocated  
 (Advocate)

Allocated Guwahati

— 50 —

The officials who are presently on deputation to other offices will be posted on their repatriation to the offices 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 separated office will be shown in the gradation 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**

Copy forwarded for information and necessary action to:-

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.**

Attestation

\_\_\_\_

(Advocate)

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&T, S.W.T.C., Branch Audit Office, 33 B.B.D. Bagh South, Kolkata-700 001.
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/G.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 (Admn.)**

A Heston  
Baruah  
(Advocate)

~~50~~  
**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.	<b>Shri C.T. Viswanathan (at present on deptn. With Headquarters Office)</b>
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.	<b>Shri Sudeb Ch. Das (at present on deputation)</b>
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.	<b>Shri Dhiman Mitra (at present on deptn)</b>
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.	<b>Shri Hoshier Singh Sevrain (at present on deptn. to Headquarters Office)</b>
40.	Shri Pijush Kanti Dey
41.	Shri Anjan Kumar Bhattacharjee
42.	Shri Dharanidhar kakoti
43.	<b>Shri Salil Chandra Bhattacharjee (at present on deptn.)</b>

Attested

Shubh

(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 Rahaman
2.	Shri M. Jiteswar Singh
3.	Shri L. Ibomcha Singh.

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

1.	Shri Sirajuddin Majorbhuya
----	----------------------------

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

1.	Shri Jaharlal Saha
2.	Shri Niranjan Chandra Das
3.	<b>Shri Dilip Kr. Choudhury (at present on deptn)</b>
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.	<b>Shri Mrinal Kanti Kar (at present on deptn)</b>
10.	Shri Manas Bhattacharjee
11.	Shri Subinoy Paul
12.	Shri Subhas Chandra Bhowmick
13.	Shri Nalini Kanta Das
14.	Shri Subhas Kar.

A Hasel  
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 Ram Janam Prasad     |
| 3. | Shri Jogen Chandra Norah. |

Attestd  
By  
(Advocate)

55

**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 Purnendu 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 Hqrs office)
3.	Shri Gati Ranjan Paul
4.	Shri Amar Krishna Dutta

A. Heston  
Sonal  
(Advocate)

56

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

1.	Shri L.Ibomcha Singh
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ANNEXURE-XIV  
O/o The Accountant General (Audit), Nagaland

1.	Shri Ajay Bose
2.	Shri Bipul Chandra Nath

Attested  
Ramli  
(Advocate)

~~57~~  
**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.	<b>Shri Badal kanti Mahajan (at present on deputation with the Hqrs office)</b>
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.	<b>Shri Nirode Ranjan Biswas (at present on deputation)</b>
17.	Shri Subash Ch. Paul
18.	<b>Shri Brajalal Mazumder (at present on deputation with the Hqrs office)</b>
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. Sarkar
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.	<b>Shri Haridas Acharjee (at present on deputation with the Hqrs office)</b>

Attested  
 (Signature)  
 (Advocate)

41.	Shri Pradip Goswami
42.	Shri Naushad Ali Ahmed
43.	Shri Subash Deb
44.	Smti Prativa Rani Das
45.	Shri Subikash Dutta
46.	Shri Alok Acharyya
47.	Shri Phukan Ch. Barman
48.	Shri Bidhu Bhusan Das
49.	Shri Pradip Kumar Kuri
50.	Shri Shyamal Kanti Kar
51.	Shri Ubedur Rahaman
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. Barmah
60.	<b>Shri K.A.Augustine (at present on deputation)</b>
61.	<b>Shri Arindam Nath (at present on deputation)</b>
62.	<b>Ms. Kaushal Bhattacharjee (at present on deputation with the Hqrs office)</b>

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 Samiran Chakroborty
14.	Shri Sudipta Das Gupta
15.	Shri Jayanta Ghosh
16.	Shri Om Prakash Upadhyaya
17.	Shri Jishu Bhattacharjee
18.	Shri Biswajit Choudhury
19.	Shri Sebabrata Mazumdar
20.	Shri Ranajoy Bhattacharjee

A Hosted

Oral

(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 Samson 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  
  
 (Signature)  
 Advocate

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

1.	Shri K.Ibochouba 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.Libon 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  
Suraj Singh  
 (Advocate)

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62

**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 Phanidhar Haloi
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 Ritul Changmai
12.	Shri Bikah 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 Rynghklem (Probationer)
2.	Shri Ritesh Anand (Probationer)
3.	Shri Md. Gholam 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 Thokchom
3.	Shri G.L.Romuan Paite (Probationer)
4.	Shri John Mol Khanthang Paite (Probationer)

Attested  
Parul  
 (Advocate)

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

1.	Shri Mani Kandan C.
2.	Shri Chibemo Shitirie
3.	<b>Shri T.K. Haridasan (at present on deputation)</b>
4.	Shri P.A. Suresh Babu
5.	Shri H. Ajeto 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), Aizawl

1.	Smti Zodingliani
----	------------------

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

O/o The Accountant General (Audit), Aizawl

ANNEXURE-XXIX

1	Shri Puyam Topendra Sing (Opted for Manipur only)
2	Shri Mairembam 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 Holyangam Baite (Opted for Manipur)
3	Shri Mangkhotinthang S. Haokip (Opted for Manipur)

Attested

(Signature)  
 (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 Samarendra 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 Haldar (opted for Assam only)
5.	Shri Kalyan Kr. Das (II) (opted for Assam only)

Attestation  
Chiranjeevi  
 (Advocate)

O/o The Accountant General (Audit), Manipur, ImphalANNEXURE-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 THEMO/o The Accountant General (Audit), Manipur, ImphalANNEXURE-XXXV

1	Shankar Sevak Das (Opted for Tripura only)
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O/o The Accountant General (Audit), MizoramANNEXURE-XXXVI

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

Attested  
 (Signature)  
 (Advocate)

~~65~~ The 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 Balai Kumar Chanda (Opted for Assam)**
5	Shri Rupen Kumar Kakoti (Opted for Assam)**
6	Shri Kalyan Bhattacharjee, (Opted for Assam)*
7	Smti S. Shallynecy 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 Rahaman 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  
 [Signature]  
 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  
B. B. B.  
(Advocate)

Attested  
B. B. B.  
(Advocate)

Annexure

(67)

**ANNEXURE M**

(67)

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.Estt.1/Au/1-51/Vol-II/2006-07.

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*

3d  
Deputy Accountant General's (A&W)

Attested  
Bimal  
(Advocate)

Attested  
Bimal  
(Advocate)

~~74~~ - 68 - 69 80  
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 (Admn).

Attested  
Signature  
(Advocate)

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

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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. TARAFDAR.	DEY Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
4	KALIDAS	Sr. A.O.	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG (Audit) Assam, Ghy.
5	DHARANI KAKATI	DHAR 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 CHOWDHURY	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.

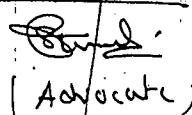
Attestation  
Subd.  
Advocate

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(66) (67) ✓

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

Attestd

  
Advocate

31	S.N. PATWARI	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 deptrn. With Hqtr. Office	O/o the PAG (Audit) Assam, Ghy.
36	SUDEB CH. DAS	Sr. A.O.	at present on deptrn.	O/o the PAG (Audit) Assam, Ghy.
37	DHIMAN MITRA	Sr. A.O.	at present on deptrn.	O/o the PAG (Audit) Assam, Ghy.
38	HOSHIER SEVRAIN SINGH	Sr. A.O.	at present on deptrn With Hqtr. Office	O/o the PAG (Audit) Assam, Ghy.
39	SALIL CHANDRA BHATTACHARJEE	Sr. A.O.	at present on deptrn.	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.

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Annexure-II

(68) (67)

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	PRADIP 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

Attached  
88/201  
(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	Sushash Deb	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
2	Dipu Borah	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
3	Sushash Ch. Paul	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
4	Bhaben Ch. Kalita	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
5	Lalit Gogni	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
6	Pratap Ch. Barmah	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
7	Bijin Pujari	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
8	Nausad 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	Madan 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	Joy Prakash Kumar	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
13	Sarandindu 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	Bhabananda 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	Sibyamal Kanti Kar	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.

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Signature  
Advocate

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21	B.Bhusan 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	Kiran Sashi Das	AAO	O/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.

Attested

Baruah  
Advocate

44	Binode Hazarika	AAO	C/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	C/o the PAG(Audit) Assam, Ghy.	O/o the PAG(Audit) Assam, Ghy.
48	Surya Kr. Bhagaboty	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	C/o the PAG(Audit) Meghalaya, Shillong	O/o the PAG(Audit) Assam, Ghy.
53	Tapash Das Gupta	AAO	O/o the AG(Audit) Tripura, Agartala	O/o the PAG(Audit) Assam, Ghy.
54	Asit Dey	AAO	at present on deptn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
55	Badal Kanti Mahajan	AAO	O/o the AG(Audit) Tripura, Agartala	O/o the PAG(Audit) Assam, Ghy.
56	Nirode Chakraborty	AAO	at present on deptn.	O/o the PAG(Audit) Assam, Ghy.
57	Nirode Rn. Biswas	AAO	at present on deptn.	O/o the PAG(Audit) Assam, Ghy.
58	Brajalal Mazumder	AAO	at present on deptn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
59	Haridas Acharjee	AAO	at present on deptn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.
60	K.A. Augustinc	AAO	at present on deptn.	O/o the PAG(Audit) Assam, Ghy.
61	Arindam Nath	AAO	at present on deptn.	O/o the PAG(Audit) Assam, Ghy.
62	Mrs. Kaushal Bhattacharjee	AAO	at present on deptn. with Hqtr. Office	O/o the PAG(Audit) Assam, Ghy.

A. Hossain  
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	Bindu Kumar (Probationer)	Section Officer	N/A	O/O the PAG (Audit) Assam

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Dated (10/09/2018)

## Annexure-V

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	Swapan 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	Om Prakash Upadhyaya	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

A. Heseltine  
Surul  
(Advocate)

Allected  
Bouse  
(Advocate)

(S. No. 101)  
CENTRAL ADMINISTRATIVE TRIBUNAL  
JAWAHARI BENCH:

ORDERS SHEET

(78)

Annexure - N

90

Original Application No.

224/06

Admit. No.

Admit. No.

Review Application No.

Applicant(s) Dipak Bora for

U.O. 125

Respondent(s) J.L. Sarkar

S.N. Tamuli

Advocate for the Respondent(s) C.A.C.

Date: Order of the Tribunal

of the Registry

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.O.S.C for the respondents

contd.

Affested  
Rajni  
(Advocate)

(79)

O.A. 224 of 2006

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.

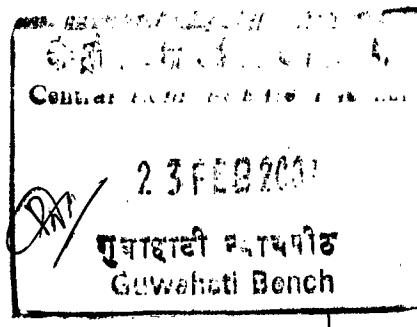
TRUE COPY

Pratiksha

25.8.06  
S. T. - 111

Central Administrative Tribunal  
HIGH COURT BENCH  
NAGALAND, Guwahati-5

Sd/ VICE CHAIRMAN



Filed by  
The Respondents through  
Lokshana Das  
Adel Envelope  
23/2/2007

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH GUWAHATI  
OA NO. 273/2006

SHRI GOVINDA DEKA & OTHERS

.....APPLICANTS

-VERSUS-

UNION OF INDIA & OTHERS

.....RESPONDETS

WRITTEN STATEMENT FILED BY THE RESPONDETS

- 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.

- 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.

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, they were posted to deficit offices on deputation basis. Thus the respondents submit that there was no unfairness or arbitrariness in the separation of cadres.

*✓ exercised their option and they were allocated to selected place of posting in their*

- 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 transfer basis 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 Asstt. Audit Officers who are junior to the applicants and moved the Hon'ble Central Administrative Tribunal and are continuing in Guwahati office.
- 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. <sup>M. S.O. (A) Vol - I</sup> 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

Pt. 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 repatriation 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.

- ✓ on the basis of sanctioned strength then the existing office*
- 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 that reason it was not felt necessary to cancel the portion already exercised. The Comptroller and Auditor General of India has defined required strength as sanctioned strength minus vacancies proportionately distributed. It is not understood why the applicants are insisting on this point. 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 in the interest of public service, this Hon'ble Tribunal may kindly consider not to insist on the transfer posting of the applicants.
- 18) That with regard to the statement made in paragraph 4.18 of the OA, the respondents beg to submit that the stay orders issued in respect of various applicants may kindly be vacated by the Hon'ble Tribunal.
- 19) That with regard to the statement made in paragraph 4.19 of the OA, the respondents beg to submit that since the matter relates to Accounts Stream, this office has no comments to offer.
- 20) That with regard to the statement made in paragraph 4.20 of the OA, the respondents beg to submit that the applicants have been permanently allocated to the office of the Pr. Accountant General (Audit), Assam, Guwahati office. However, this Hon'ble Tribunal had allowed the junior AAOs 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 to keep these officials functional. 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.
- 21) That with regard to the statement made in paragraph 4.21 of the OA, the respondents beg to state that had this Hon'ble Tribunal not granted any stay to the junior AAOs against the orders of transfer on deputation, the applicants would not have proposed for transfer on deputation/tour to the deficit offices to keep them functional.

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- 22) That with regard to the statement made in paragraph 4.22 of the OA, the respondents beg to submit that in view of what has been submitted in the preceding paragraphs there is no further submission to be made.
- 23) That with regard to the statement made in paragraph 4.23 of the OA, the respondents beg to state that the respondents have already stated the reasons for their continuance in Guwahati office. Thus there is nothing to add further.
- 24) That with regard to the statement made in paragraph 4.24 of the OA, the respondents have already stated in reply to paragraph 4.20, the reasons for continuance and there is nothing to add.
- 25) That with regard to the statement made in paragraph 4.25 of the OA, the respondents beg to state that in the exigencies of public services, the applicants may be allowed to be posted on deputation/tour basis to the deficit offices.
- 26) That with regard to the statement made in paragraph 5.1 of the OA, the respondents beg to offer no comment.
- 27) That with regard to the statement made in paragraph 5.2 of the OA, the respondents beg to submit 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 AAOs against their orders of transfer, there would not have any contemplation to post them on deputation/spur basis to the deficit offices.
- 28) That with regard to the statement made in paragraph 5.3 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.
- 29) That with regard to the statement made in paragraph 5.4 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.

- 30) That with regard to the statement made in paragraph 5.5 of the OA, the respondents while denying the contentions made therein beg to state that the there is common cadre and the concept of basic office is not based on factual position.
- 31) That with regard to the statement made in paragraph 5.6 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.
- 32) That with regard to the statement made in paragraph 5.7 of the OA, the respondents while denying the contentions made therein beg to state that in view of what is stated in the earlier paragraphs, the Hon'ble Tribunal may be pleased to dismiss the application with cost.
- 33) 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 channels for redressal of their grievances, this application should be rejected ad-initio.
- 34) That with regard to the statement made in paragraph 7 of the OA, the respondents beg to offer no comment.
- 35) That with regard to the statement made in paragraph 8.1 of the OA, the respondents beg to state that under the compelling circumstances the respondents are contemplating to transfer the applicant to the deficit offices. If, however, the juniors are available for transfer on deputation/tour basis to the deficit offices the applicants will not be disturbed.
- 36) That with regard to the statement made in paragraph 8.2 of the OA, the respondents beg to state that the respondents beg to state that in view of what has been stated in the foregoing paragraphs there is nothing further to add.

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- 37) That with regard to the statement made in paragraph 8.3 of the OA, the respondents beg to submit that to curtail the tendency of filing such frivolous applications, the Hon'ble Tribunal may kindly dismiss the same with cost.
- 38) 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.