

CENTRAL ADMINISTRATIVE TRIBUNAL  
JABALPUR BENCH

Circuit Sitting at BILASPUR

Original Application No. 278/2002

Bilaspur, this the 8th day of December, 2003

Hon'ble Shri M.P.Singh, Vice Chairman  
Hon'ble Shri G. Shanthappa, Judicial Member

Virender Kumar Sharma  
Income Tax Inspector  
265, Sunder Nagar  
Mahadeo Ghat Road  
Raipur (Chhattisgarh). ... Applicant

(By Advocate: Shri M.N.Banerjee)

Versus

1. Union of India through  
its Secretary  
Ministry of Finance  
North Block  
New Delhi.
2. Chairman, Central Board of  
Direct Taxes,  
North Block  
New Delhi.
3. Chief Commissioner of Income Tax  
Ayakar Bhavan, Hoshangabad Road  
Bhopal (M.P.).
4. Commissioner of Income Tax  
Ayakar Bhavan  
Hoshangabad Road  
Bhopal.
5. Chief Commissioner of Income Tax  
Central Revenue Building  
Civil Lines, Raipur  
(Chhattisgarh).
6. Commissioner of Income Tax,  
Central Revenue Building  
Civil Lines, Raipur.
7. Additional Commissioner of Income Tax  
Range-II, Central Revenue Building  
Raipur.
8. Asstt. Commissioner of Income Tax  
Raipur. .... Respondents

(By Advocate: None)

O R D E R (Oral)

By G. Shanthappa, Judicial Member -

The above Original Application is filed seeking the relief to expunge the adverse remarks recorded in the ACR of the applicant for the year 1997-98 and also to quash the order of the Commissioner at Annexure A-2 and the order of the appellate authority dated 30.03.2001.

2. The case of the applicant is that while he was working as Income Tax Inspector, for the year 1997-98 the reporting authority as reported the following adverse remarks in his ACR.

"The reduction of demand was mainly attributable to the large sums of arrear demand paid by M/s Bhimandas Gulabrai Group cases and deletion of demands at the first appellate stage. The Inspector could have played a more effective role in other areas of arrear demand."

रिपोर्टिंग अधिकारी द्वारा कालम 12 की प्रविष्टि स्पष्टतः प्रतिकूल है। चैकिं श्री शार्मा द्वारा कालम 11 में दिये गये संग्रहण संबंधी कार्यवाही व लक्ष्य पूर्ति का कारण DIS-PUTE किया है। व यह लिखाकर की बकाया मार्ग में REDUCTION मुछयतः भारीमनदास, गुलाबराय ग्रूप द्वारा भुक्तान और प्रथम अपीलीय स्तर पर छुट के कारण था। इसका निरिक्षक मार्ग व वस्तु की दिशा में प्रभावशाली कार्य कर सकते थे। यह टिप्पड़ी स्पष्टतः प्रतिकूल है।

कालम 16 में रिपोर्टिंग अधिकारी समय पालन के सामने "अच्छा" लिखा है। यह प्रविष्टि सही नहीं है। चैकिं रिपोर्टिंग अधिकारी द्वारा सहायक आयकर आयुक्त वृत्त रायमुर ले एवं अधोव्याप्ति करका से किया गया गया पत्राचार यह साबित करता है कि श्री शार्मा समय का पालन आदतन नहीं करते व कई बार बगैर अधिकारी की इजाजत/सुवना के कार्यालय से अनुपस्थित रहे इनका कार्य न करना उनके द्वारा दी गई चन्द्र ही पछावाड़ा डायरियों से साबित होता है।

The applicant preferred an appeal before the appellate authority. The appeal has been decided by the appellate authority without assigning any reason. The order of the appellate authority is at Annexure A-3. The appellate authority has decided the appeal only by four lines. No reason has been accorded and it is a non-speaking order. A

similar order has been passed by the revisional authority. The order of the revisional authority is at Annexure A-2. The applicant has taken the contention that his performance was good and without recording the proper reasons the reporting authority has decided the matter, which has been accepted by the reviewing authority, which is illegal. Since there are no adverse remarks and wrongly the revisional authority has decided the matter, hence the Tribunal has to decide the issue with regard to the adverse remarks for the year 1997-98.

3. Per contra the respondents have filed reply denying <sup>averments and</sup> the ~~adverse~~ <sup>or</sup> allegations made by the applicant and submits that no illegality has been committed by the respondents. Accordingly the Original Application is liable to be rejected. Alongwith the reply the respondents have also produced the records to show that the performance of the applicant was not good. Hence the reviewing authority has decided the matter by rejecting the representation of the applicant. Accordingly the adverse remarks are passed in the <sup>records</sup> service ~~book~~ <sup>of</sup> the applicant.

4. The respondents have also contended that the representation of the applicant has been disposed of in accordance with the rules as published in the Swamy's Compilation regarding manner of disposal of the representation. Accordingly the respondents have requested to reject the OA.

5. After perusal of the records and after going through the orders of the reviewing authority and the appellate authority, <sup>we are of the view that</sup> ~~as~~ since the authorities have not passed a reasoned and speaking order, though the appeal was filed in the year

*G.*

