

CENTRAL ADMINISTRATIVE TRIBUNAL, JAIPUR BENCH

OA No.228/2005.

Jaipur, this the 8th day of November, 2005.

CORAM : Hon'ble Mr. Kuldip Singh, Vice Chairman.

VSG Krishnan
S/o Late Shri VNS Shastri,
Aged about 60 years,
R/o C-9, Jamna Nagar,
Ajmer Road,
Sodala.

... Applicant.

By Advocate : Shri P. V. Calla.

Vs.

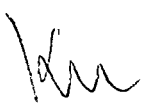
1. Union of India
Through Chairman,
Central Board of Direct Taxes,
North Block,
New Delhi.
2. The Commissioner of Income Tax,
Jaipur Region-I,
New Central Revenue Building,
Statue Circle Bhagwan Das Road,
Jaipur.
3. The Zonal Accounts Officer,
Central Board of Direct Taxes,
New Central Revenue Building,
Statue circle Bhagwan Das Road,
Jaipur.

... Respondents.

By Advocate : Gaurav Jain.

: O R D E R (ORAL) :

The applicant has filed this OA thereby impugning order dated 30.6.2004 (Annexure A/1) vide which a sum of Rs.16,864/- has been deducted from the DCRG amount of the applicant at the time of his superannuation. The amount



so deduced has been shown as interest on HBA. The case of the applicant is that the HBA was sanctioned to the applicant vide order dated 4.3.1982 (Annexure A/4) which has prescribed the condition as to how the HBA is to be recovered from the salary of the applicant alongwith the interest. The condition so prescribes that the installments for HBA was to commence w.e.f. April, 1982 but due to some reason the same has commenced with effect from June 1982. But later on, vide Annexure A/7 "No Dues Certificate" was issued to the applicant on 25.9.2000 by the then Deputy Commissioner of Income Tax, who was also acting as DDO, according to which the amount was fully recovered along with interest and nothing ^{new} outstanding _L against him under the head "House Building Advance". The applicant submits that the sum of Rs.16,864 has been intentionally retained by the department deducting from his DCRG amount.

2. The respondents in their reply submitted that at the time of superannuation of the applicant, the case of his retrial benefits was received in May 2004 and while finalizing pension case his dues were assessed by the ZAO and found that the principal of Rs.34,692/- recovered in 177 installments from June 1982 to February 1997 remaining balance of Rs.548/- (Rs.35240-34692) adjusted against interest amount. Interest recovered through salary from march, 97 to August 2000 amounting to Rs.10,120/- after adjusting of principal amount of

Rs.548/- leaving a balance of Rs.9572/-. As per calculation sheet, total interest due to be recovered comes to Rs.26436/-, out of which, Rs.9572/- is recovered, leaving a balance of Rs.16,864/- which was recovered from DCRG vide order dated 1.7.2004.

3. Learned Counsel for the applicant has also drawn my attention to Annexure A/6 stating that when he has asked for 'No Dues Certificate' it had been clarified that he made ^{payment of} a principal amount of Rs.35,240/- alongwith 55 installments of interest which had already been deducted from his regular salary. The balance of 3 installments of interest is outstanding against him, for which he had made a request that the same may be deducted from his salary and it is only thereafter Annexure A/7 has been issued on 25.9.2000 after deducting all the installments of interest. After making full recovery of interest even all the installments Nos. 56, 57 & 58th pertaining to the interest, 'No Dues Certificate' was issued to the applicant on 25.9.2000. .

4. The respondents have not placed on record any document showing that after adjusting the principal amount a balance of Rs.548/- was still left out of the interest. A perusal of Annexure A/6 & A/7 clearly shows that that applicant ^{when} demanded ~~for~~ No Dues Certificate ^{by} ~~by~~ ^{an} ~~an~~ stating ^h that the balance 3 installments may be deducted from his regular salary. There is no denial of this

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fact. I hold that this amount of Rs.16,864/- has been unduly withheld by the department. Accordingly, I find that the OA deserves to be allowed and the same is allowed. The respondents are directed to make payment of the gratuity which has been withheld by them within a period of one month from today and in case the payment is not made within one month, the department shall also pay interest @ 12% Compound Interest.



(KULDIP SINGH)
VICE CHAIRMAN

P.C./