

**CENTRAL ADMINISTRATIVE TRIBUNAL
JAIPUR BENCH, JAIPUR**

ORDER SHEET

ORDERS OF THE TRIBUNAL

25.09.2013

OA No.393/2012

Mr. P.N. Jatti, Counsel for applicant.

Mr. Mukesh Agarwal, Counsel for respondents.

Heard learned counsel for the parties. The OA is disposed of by a separate order.

Anil Kumar

(Anil Kumar) →
Member (A)

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(Dr. K.B. Suresh)
Member (J)

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IN THE CENTRAL ADMINISTRATIVE TRIBUNAL,
JAIPUR BENCH, JAIPUR.

ORIGINAL APPLICATION No. 393/2012

Jaipur, the 25th day of September, 2013

CORAM :

HON'BLE DR. K.B. SURESH, MEMBER, JUDICIAL MEMBER
HON'BLE MR. ANIL KUMAR, ADMINISTRATIVE MEMBER

Shri J.P. Rathore, Ex. Deputy Registrar, Resident of House No.
D-49, Kardhani Govindpura, JDA Scheme, Kalwar Road, Jaipur.

... Applicant

(By Advocate: Mr. P.N. Jatti)

Versus

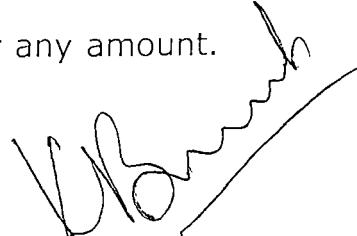
1. Union of India represented by Secretary to Government of India, Ministry of Personnel, P&G & Pensions, Department of Personnel & Training (AT Division), North Block, New Delhi.
2. Pay & Accounts Officer, Central Administrative Tribunal, C-1, Hutmants Dalhousie Road, New Delhi.
3. The Registrar, Central Administrative Tribunal, Ahmedabad Bench, Opposite Sardar Patel Stadium, Navrangpura, Ahmedabad.

... Respondents

(By Advocate: Mr. Mukesh Agarwal)

ORDER (ORAL)

Heard. The governance seems to be of less countability of Income Tax. Normally Tax due is a matter between the assessee and the Income Tax Department. The tax is deducted at source as a method of collection of revenue. In case there arises a doubt, the benefit shall go to the assessee and not to the revenue. By a modification under the rules, the TDS responsibility is of the Drawing & Disbursing Officer and he has been given a special responsibility but when the quantum of income tax is disputed then the Drawing & Disbursing Officer has no responsibility to resolve the dispute and recover any amount.



In case of such dispute of income tax, there is provisions available within the Income Tax set itself. In several cases, the DDO seems to have recovered the alleged due when it is reported by the Income Tax Department but whenever assessee raises cogent ground of non responsibility, the matter shall be conveyed to the Department and it shall not lie within the either the power or the responsibility of the DDO to sit in judgment. Then it is clear that in such situation, there seems to be a settlement of the issue relevancy between the assessee and the Income Tax Department. The DDO cannot in any circumstances have the power and decide the matter himself.

2. In the present case, it is pointed by the learned counsel for the applicant in Para No. 4.10 of the OA that there are no Government dues against the applicant. But then even under Section VII and Order VIII of CPC, pleadings must specific enough to be able to be adjudged. Thus in the absence of clear cut and specific pleadings, we are not in a position to accede to the applicant's demand that amount allegedly due cannot be recovered from him. The only course available to the applicant in this relation is to claim for refund from the Income Tax Department. But since in the present case, the applicant has not raised the dispute in clear cut form, the OA is dismissed with no order as to costs.

Anil Kumar
(Anil Kumar)
Member (A)

W.B.S.
(Dr. K.B. Suresh)
Member (J)

AHQ