CENTRAL ADMINISTRATIVE TRIBUNAL
JAIPUR BENCH, JAIPUR

ORDERS OF THE BENCH

Date of Order: 02.04.2014 (03.04.2014)

CP No. 36/2013 (OA No. 547/2011)

Mr. Amit Mathur, counsel for petitioners.
Mr. R.B. Mathur, counsel for respondents.

Heard learned counsel for the parties.

C.P. is disposed of by a separate order on the separate sheets for the reasons recorded therein.

(M. NAGARAJAN)
JUDICIAL MEMBER

(ANIL KUMAR)
ADMINISTRATIVE MEMBER

Kumawat

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL
JAIPUR BENCH

Jaipur, the 3rd Day of April, 2014

Contempt Petition Nos. 17/2013, 18/2013, 19/2013, 20/2013, 21/2013, 22/2013, 23/2013, 24/2013, 25/2013, 26/2013, 27/2013, 28/2013, 32/2013, 33/2013, 34/2013, 35/2013, 36/2013, 37/2013 and 38/2013.

CORAM

HON'BLE MR. ANIL KUMAR, ADMINSTRATIVE MEMBER
HON'BLE MR. M.NAGARAJAN, JUDICIAL MEMBER

1. CP No.17/2013 in OA No.47/2012
Kailash Chand Jat, s/o Jagdish Narain Jat, by cast Jat, aged about 33 years, r/o Momarka, Teh. Chaksu, Distt. Jaipur
.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi
2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

2. CP No.18/2013 in OA No.45/2012
Ravi Sonava S/o Shri Babu Lal Sonava, by cast Sonava, aged about 37 years, r.o 4220, Govind Rao Ji Ka Rasta, Purani Basti, Jaipur.
.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

3. CP No.19/2013 in OA No.46/2012

Vinod Kumar Tailor S/o Shri Nathu Lal Tailor, by cast Tailor, aged about 30 years, r/o 47-B, Pratap Nagar Colony, Near Gordhanji Ka Well, Murlipura, Sikar Road, Jaipur

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

4. CP No.20/2013 in OA No.57/2012

Ramesh Kumar Sharma, son of Shri Sharma, by cast Sharma, aged about 37 years, r/o New Colony, Goner, Jaipur.

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

5. CP No. 21/2013 in OA No.62/2012

Dinesh Kumar Sen s/o Shri Paras Ram Sen, by cast Sen, aged about 33 years, Resident of Plot No.273,vishva Karma Colony, Jaipur

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

6. CP No.22/2013 in OA No.50/2012

Jetendra Singh s/o Rawat Singh, By cast Rao, aged about 37 years, r/o E-46, Mazdoor Nagar, Ajmer Road, Jaipur,

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

7. CP No.23/2013 in OA No.55/2012

Umesh Chandra Pal s/o Shri Banwari Lal Pal, by cast Pal, aged about 33 years, r/o H.No.150, Rai Colony, .Hassan Pura-C,Jaipur,

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

8. CP No.24/2013 in OA No.53/2012

Anil Sharma s/o Shri Shyam Sunder Sharma, by cast Sharma, aged about 25 years , Village and post Jahota, Teh. Amer, Jaipur ,

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

9. CP No.25/2013 in OA No.64/2012

Bhagchand Gothwal s/o Shri Ram Dhan Gothwal, by cast Gothwal, aged about 29 years , r/o Village Esharwala, Via Morija, Jaipur

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

10. CP No.26/2013 in OA No.52/2012

Sarvan Kumar s/o Madan Lal, by cast Harijan, aged about 34 years, r/o Hari Marg, Raigar Basti, Malviya Nagar, Jaipur

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

11. CP No.27/2013 in OA No.51/2012

Leelam Chand s/o Tulsa Ram, by cast Maghwal, aged about 24 years, r/o H.No.95, Yasoda Path, Shyam Nagar, Jaipur

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

12. CP No.28/2013 in OA No.67/2012

Mukesh Kumar s/o Shyam Lal, by cast Dhanka, aged about 37 years r/o A-6, Shiv Nagar, Near Sophia School, Ghat gate, Jaipur

.....Applicant

(By Advocate Shri P.N.Jatti)

VERSUS

1. Sumit Bose, Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. Atulesh Jindel, Chief Commissioner of Income Tax , NCR Building, Statue Circle, Jaipur

.....Respondents

(By Advocate Shri R.B.Mathur)

13. CP No.32/2013 in OA No.571/2011

(1) Rajendra Kumar s/o Shri Ram Lal, aged around 40 years, resident of S-5, Ganpati Nagar, Jaipur

(2) Uttram Kumar son of late Shri Kishan Lal, age around 32 years, resident of 542, Ajmeri Gate, Indra Bazar, Jaipur

(3) Om Prakash Morya son of Shri Arjun Lal, age around 33 years, resident of Nangal Rajawatan, Tehsil and Distt. Dausa (Rajasthan)

(4) Surendra Parmar son of Shri Ghanshyam Parmar, age around 32 years, resident of 42, Shiv Nagar, Ghat gate, Jaipur.

(5) Vikas Sharma son of Shri Babu Lal Sharma age around 24 yrs., resident of A-4, Deepak Colony, Sheopur, Sanganer,Distt. Jaipur.

(6) Ravi Sharma son of Shri Gopal Lal Sharma age around 23 years, resident of 11, Govind Nagar, Agra Road, Jaipur

(7) Lal Chand Biloniya son of Shri Dhanna Lal, age around 29 years, resident of 74, Kalyan Nagar, Rampura Road, Sanganer, Jaipur

(8) Rupesh Verma Son of Shri Dilip Singh Verma, age around 25 years, resident of 4/116, Malviya Nagar, Jaipur

(9) Rohit Naruka son of Shri Rajendra Singh Naruka, age around 21 years, Resident of 750-751, Sanjay Nagar, DCM, Ajmer Road, Jaipur

(10) Usha Devi d/o Ram Charan age around 36 years, resident of Badia Basti,Station Road, Jaipur.

(11) Prashant Saxena son of Shri G.P.Saxena, age around 26 years, resident of 4337, Saxena Sadan, Nahargarh Road, Purani Basti, Jaipur

(12) Naveen Kumar Verma son of Shri Jai Raj Verma, age around 24 years, resident of 419 , Kamla Nehru Nagar, Jaipur

(13) Kanahaiya Lal Sharma son of Prahalad Rai, age around 26 years, resident of 249, Mohalla Purohitan, Amber, Jaipur

(14) Umesh Sharma son of Shri Purushottam Sharma, age around 30 years, resident of 2B73, Behind PNT quartrers, Vishwakarma Colony, Jaipur.

.....Applicants

(By Advocate Shri Amit Mathur)

VERSUS

1. Sumit Bose, Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2. Dr. Poonam Kishore Saxena, Chairperson, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.

3. Atulesh Jindal, Chief Commissiner of Income Tax, N.C.R. Building, Statue Circle, Jaipur.

.....Respondents

(By Advocate Shri R.B.Mathur)

14. CP No.33/2013 in OA No.557/2011

(1) Mahaveer Singh Gehlot s/o Shri R.C.S.Gehlot, aged about 33 years, r/o Village Pokarsakabas, Sirsali, Chomu, Jaipur, presently working in the Income Tax Department, Jaipur.

(2) Jyoti Nama (Rajoria) d/o R.L.Rajoria, age about 30 years, r/o Plot No.13, Ranjeet Nagar, Dadabari, Sanganer, Jaipur. Presently working in the Income Tax department, Jaipur.
(3) Hajari Lal Sharma s/o S.L.Sharma, age around 24 years, R/o Village and Post Neemla, tehsil Rajgarh, Alwar. Presently working in the Income Tax Depatment,Jaipur.

(4) Kapil Kumar Sharma S/o Shri A.B.Sharma, Age around 31 years, Resident of D-277, Prem Nagar, Jhotwara, Jaipur presently working in the Income Tax Department, Jaipur.

(5) Sachin Kumar Sharma S/o Late R.C.Sharma, Age around 29 years, resident of A-239, Madhav Nagar, Opp. Durgapura, Jaipur. Presently working in the Income Tax Department, Jaipur.

(6) Vasim Akram s/o Shakil Ahmed, age around 23 years, Resident of D-60, Jalupura, Shastri Nagar, Jaipur, presently working in the Income Tax Department, Jaipur.

(7) Irshad Ali s/o Shri Shokat Ali, Age around 25 years r/o A-154, Sector 8, Vidyadhar Nagar,, Jaipur, presently working in Income Tax Department, Jaipur.

(8) Shailendra Gujrati s/o Shri Rajendra Gujrati , age about 35 years, resident of 19/220, Gandhi Nagar, Jaipur. Presently working in Income Tax Department, Jaipur.

(9) Shriram Choudhry S/o Shri Ram Rai Choudhry, age around 23 years, resident of Village Sanwalia, Chaksu, Jaipur. Presently working in the Income Tax Department, Jaipur.

(10) Surya Prakash s/o Shri Om Prakash, age around 25 years, Resident of 35-36, Subhash Marg, C-Scheme, Jaipur. Presently working in the Income Tax Department, Jaipur.

(11) Jatin Rajoria s/o Shri Ranjan Rajoria, age around 25 years, resident of 4180, Nahargarh Road, Jaipur, presently working in the Income Tax Department, Jaipur

(12) Kedar Mal Burdak s/o Shri G.R.Burdak, age around 33 years, resident of Junsiya, P.O. Etawa, Jaipur, presently working in the Income Tax Department,Jaipur.

.....Applicants

(By Advocate Shri Amit Mathur)

VERSUS

1. Sumit Bose, Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2. Dr. Poonam Kishore Saxena, Chairperson, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.

3. Atulesh Jindal, Chief Commissiner of Income Tax, N.C.R. Building, Statue Circle, Jaipur.

.....Respondents

(By Advocate Shri R.B.Mathur)

15. CP No.34/2013 OA No.554/2011

(1) Krishna Agrawal d/o Late M.P.Modi, age around 39 years, resident of 710, Lashkari Bhawan, Sangneri Gate, Jaipur, presently working in the Income Tax Department, Jaipur.

(2) Parween Jarwal son of B.S.Jarwal, age around 30 years, resident of 132, Avadhpuri II, Mahesh Nagar, Jaipur. Presently working in the Income Tax Department, Jaipur

(3) Vishnu Pareek Son of Shri Ram Babu Pareek, age around 23 years , resident of 58, Printer Nagar, Sita Bari, Tonk Road, Jaipur, presently working in the Income Tax Department, Jaipur.

(4) Dilip Kumar Sharma son of Shri Lakhmi Kant Sharma, age around 31 years, resident of 286/29, Phase-I, Dayanand Nagar, Baiji Ki Kothi, Jhalana Dung, Jaipur. Presently working in the Income Tax Department, Jaipur.

(5) Pankaj Kumar son of Devendra Kumar , age around 23 years, resident of 210, Shubham Vihar, Agra Road, Jaipur. Presently working in the Income Tax Department, Jaipur.

(6) Neeraj Kumar son of Shri Om Prakash, age around 25 years, resident of 60, Hari Marg, Tonk Road, Jaipur. Presently working in the Income Tax Department, Jaipur.

(7) Surendra Pal son of Shri Munna Lal,age around 26 years, Resident of 1/19, Topkhana Ka Rasta, Indra Bazar, Jaipur. Presently working in the Income Tax Department, Jaipur.

(8) Suresh Kumar, Son of Shri N.L.Verma, age around 37 years, rersident of E-265-C, Lal Kothi Yojna, Jaipur. Presently working in the Income Tax Department, Jaipur

(9) Rahul Bairwa son of Shri M.L.Bairwa, age around 25 years, resident of 204-A, Bhagwati Nagar, Kartarpura, Jaipur, presently working in the Income Tax Department, Jaipur.

(10) Arjun Lal Verma son of Shri Gopi Ram, age around 26 years, resident of Village and Post Sirsi, Ward No.12, Jaipur, presently working in the Income Tax Department, Jaipur.

(11) Rakesh Kumar Sharma son of Shri N.L.Sharma, age around 25 years, resident of Village Badi ki Dhani, Muhana, Sanganer, Jaipur

(12) Tarun Jain son of Shri Vimal Kumar Jain, age around 21 years, residentof 6/A, Panchwati Colony, Block-C, Sanganer, Jaipur.

.....Applicants

(By Advocate Shri Amit Mathur)

VERSUS

1. Sumit Bose, Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2. Dr. Poonam Kishore Saxena, Chairperson, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.

3. Atulesh Jindal, Chief Commissiner of Income Tax, N.C.R. Building, Statue Circle, Jaipur.

.....Respondents

(By Advocate Shri R.B.Mathur)

16. CP No.35/2013 in OA No.558/2011

(1) Chandra Shekhar Sharma son of N.K.Sharma, age around 41 years, resident of C-234, Mahesh Nagar , Jaipur, presently working in the Income Tax Department, Jaipur

(2) Dinesh Chand son of Shri Lal Chand, age around 28 years, resident of P.No.1, Girdhar Vihar, Ajmer Road, Jaipur-302015. Presently working in the Income Tax Department, Jaipur.

(3) Avon Meena son of N.L.Meena, age around 30 years, resident of Khajalpur, Chaksu, Jaipur,presently working in the Income Tax Department, Jaipur

(4) Yogendra Kumar Sharma son of R.P.Sharma, age around 24 years, resident of 53B-4, Kailash Puri, Amber Road, Jaipur , presently working in the Income Tax department, Jaipur.
(5) Ramesh Saini son of Shri B.L.Saini, age around 25 years, resident of 3/330, Malviya Nagar, Jaipur , presently working in the Income Tax Department, Jaipur.

(6) Tarun Jain son of Shri V.K.Jain, age around 21 years, Resident of 6A, Panchwati Colony, Sanganer, Jaipur, presently working in the Income Tax Department, Jaipur

(7) Ashok Kumar Saini, son of late Shri J.P.Saini, age around 25 years, resident of Opp. Manish School, Harmada, Jaipur, presently working in the Income Tax Department, Jaipur.

(8) Bajrang lal Meena son of Shri H.P.Meena, Age around 33 years, resident of F-36, Mahesh Marg, Jaipur, presently working in the Income Tax Department, Jaipur.

(9) Deepak Sain, son of Shri Ishwar Lal Sain, age around 23 years, resident of 155, Triveni Nagar,Palari Meena, Jaipur. Presently working in the Income Tax Department, Jaipur.

(10) Rakesh Kumar Dixit son of late Shri O.M.Dixit, age around 37 years, Resident of Ward No.22, Madhuban Colony, Bandi Kui, Dausa. Presently working in the Income Tax Department, Jaipur.

(11) Amit Prasad Sain, son of Shri Rajendra Prasad Sain, age around 27 years, resident of B-24, Sonath Vihar, Karni Palace Road, Vaishali Nagar, Jaipur, presently working in the Income Tax Department, Jaipur

(12) Pradeep Saini son of Shri Mahendra Saini, age around 25 years, resident of 36 , Bhagat Vatika, Civil Lines, Jaipur.
.....Applicants

(By Advocate Shri Amit Mathur)

VERSUS

1. Sumit Bose, Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2. Dr. Poonam Kishore Saxena, Chairperson, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.

3. Atulesh Jindal, Chief Commissiner of Income Tax, N.C.R. Building, Statue Circle, Jaipur.

.....Respondents

(By Advocate Shri R.B.Mathur)

17 CP No.36/2013 in OA No.547/2011

(1) Manoj Kumar son of R.K.Choudhry, age around 31 years, resident of 13/278, Malviya Nagar, Jaipur-302015. Presently working in the Income Tax Department, Jaipur.

(2) Murlidhar Son of Shri Ram Lal, age around 25 years, resident of F-278, Lal Kothi Scheme, Jaipur, presently working in the Income Tax Department, Jaipur.

(3) Mahaveer Das Bairagi son of Shri K.D.Bairagi, age around 32 years, resident of 9, Krishnapuri, Near Model Town, Jagatpur Road, Jaipur, prersently working in the Income Tax Department, Jaipur.

(4) Surendra Godiwal, son of Shri Ramesh Godiwal, age around 25 years, resident of C-112, Sector 9, Pratap Nagar, Jaipur, presently working in the Income Tax Department, Jaipur.

(5) Ram Datt Dixit son of Shri Shiv Datt Dixit, age around 31 years, resident of Vatika, Sanganer, Jaipur. Presently working in the Income Tax Department, Jaipur.

(6) Devendra Singh Jadu son of Shri Madan Singh, age around 34 years, resident of B-5, Govind Nagar (East), Amber Road, Jaipur, presently working in the Income Tax Department, Jaipur.

(7) Subhash Chand Sharma, son of ShriR.P.Sharma, age around 39 years, resident of Brahmpuri Ki Gali, Chomu, Jaipur, presently working in the Income Tax Department, Jaipur.

(8) Suresh Kumar son of Shri Sohan Singh, age around 27 years, resident of 38, Shiv Nagar, Ghat Gate, Jaipur , presently working in the Income Tax Department, Jaipur.

(9) Amar Singh Son of Shri Chunni Lal , age around 41 years, resident of 38, Shiv Shankar Colony, behind Sophia School,

Jaipur, presently working in the Income Tax Department, Jaipur.

(10) Narpat Singh son of Shri Ashok Singh, age around 27 years, resident of II/118, I.T.Colony, Jaipur. Presently working in the Income Tax Department, Jaipur.

(11) Satya Narayan Sharma son of late Shri R.P.Sharma, age around 35 years, resident of 11, Govind Nagar, Agra Road, Jaipur. Presently working in the Income Tax Department, Jaipur.

(12) Tinku Golecha, son of late Shri Balchand, age around 27 years, resident of 6, Nahri Ka Naka, Chandpole Bazar, Jaipur, presently working in the Income Tax Department, Jaipur.

(13) Ajay Kumar Muhar son Shri Shyam Lal, age around 39 years, resident of A-6, Shiv Nagar, Ghat Gate, Jaipur, presently working in the Income Tax Department, Jaipur

(14) Rajendra Kumar Nakwal son Shri Nath Ram Nakwal, age around 25 years, resident of 407, Purani Basti, Chandpole, Jaipur, presently working in the Income Tax Department, Jaipur.

(15) Yogesh Sain son of Shri Ram Lal Sain, age around 29 years, resident of 1364, Parshava Nath Nagar, Near Cheel Gadi Restaurent, Sanganer,Jaipur , presently working in the Income Tax Department, Jaipur.

(16) Dushyant Sain son of shri Ram Lal Sain, age around 32 years, Resident of 1364, Parshava Nath Nagar, Near Cheel Gadi Restaurant, Jaipur . Presently working in the Income Tax Department, Jaipur.

.....Applicants

(By Advocate Shri Amit Mathur)

VERSUS

1. Sumit Bose, Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2. Dr. Poonam Kishore Saxena, Chairperson, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.

3. Atulesh Jindal, Chief Commissiner of Income Tax, N.C.R. Building, Statue Circle, Jaipur.

.....Respondents

(By Advocate Shri R.B.Mathur)

18. CP No.37/2013 in OA No.555/2011

(1) Kailash Meena son of L.C. Meena, age around 40 years, resident of 153, Income Tax Colony, Jaipur, presently working in the Income Tax Department, Jaipur.

(2) Mayur Kumar son of R.K.Chaudhry, age around 27 years, resident of G-19, Sidharth Nagar, Nand Puri , Jaipur. Presently working in the Income Tax Department, Jaipur.

(3) Uttam Benewal, son of Shri Lal Chand Benewal, age around 40 years, resident of D-37, Amritpuri, Ghat Gate, Jaipur, presently working in the Income Tax Department, Jaipur.

(4) Rajkumar Benewal son of Shri G.D.Benewal, age around 39 years, resident of Shiv Shankar Colony, Behind Sophia School,Jaipur, presently working in the Income Tax Department, Jaipur.

(5) Mahesh Atal son of late Shri L.N.Atal, age around 32 years, resident of 3149, Raigaron Ki Kothi, Ghat gate, Jaipur. Presently working in the Income Tax Department, Jaipur.

(6) Ashok Kumar Sain son of Shri Ram Kishore Sain, age around 27 years, B-66, J.P.Colony, Sector-4, Vidyadhar Nagar, Jaipur presently working in the Income Tax Department, Jaipur.

(7) Heera Lal son of Shri Chitar Mal, age around 32 years, resident of 168, Nahri Ka Naka, Sikar House, Chandpole Bazar, Jaipur, presently working in the Income Tax Department, Jaipur.

(8) Vasudev Sharma son of shri S.L.Sharma , age around 27 years, resident of Village Chandel Kalan, Tehsil Chaksu, Jaipur. Prersently, working in the Income Tax Department, Jaipur.

(9) Rahul Kumar Pareek, son of Shri Prabhu Narain Pareek, age around 25 years, resident of 54, Shivaji Nagar, Shasri Nagar, Jaipur, presently working in the Income Tax Department, Jaipur.

(10) Mahendra Singh son of Shri Malaram, age around 33 years, rersident of Dudowali, Khetri, Jhunjhunu. Presently working in the Income Tax Department, Jaipur.

(11) Surendra Kumar Pival, son of Shri Ram Prasad, age around 27 years, rersidentof GG-29, Hasan Pura, Jaipur, presently working in the Income Tax Department, Jaipur.

(12) Mahaveer Singh son of Shri Kishore singh, age around 29 years, resident of Kathmana, Malpura, Tonk, presently working in the Income Tax Department, Jaipur.

(13) Nihal Chand Sharma son of Shri Radhey Shyam, age around 32 years, resident of 36, Sita Ram Puri, Amber Road, Jaipur.

.....Applicants

(By Advocate Shri Amit Mathur)

VERSUS

1. Sumit Bose, Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2. Dr. Poonam Kishore Saxena, Chairperson, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.

3. Atulesh Jindal, Chief Commissiner of Income Tax, N.C.R. Building, Statue Circle, Jaipur.

.....Respondents

(By Advocate Shri R.B.Mathur)

19. CP No.38/2013 in OA No.556/2011

(1) Raj Singh son of Shri Laxman Singh, age around 44 years, resident of 4 Ch 35, Shastri Nagar Housing Board, Jaipur

(2) Vinod Bihari Sharma son of Madan Mohan Sharma, age around 34 years, resident of Plot No.A-131, Mahesh Nagar, Jaipur-302015.

(3) Gyan Chand Phulwaria son of Ram Dhan Phulvaria, age around 25 years, resident of 205 -A, Sri Kalyan Nagar Phatak, Kartarpura, Jaipur.

(4) Naveen Gupta son of Shri J.P.Gupta, age around 26 years, resident of A-168, Tara Nagar, Jhotwara, Jaipur.

(5) Khushal Chand Kadela son of ShriNemi Chand , age around 25 years, resident of 814, Shivaji Nagar, Jaipur.

.....Applicants

(By Advocate Shri Amit Mathur)

VERSUS

1. Sumit Bose, Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2. Dr. Poonam Kishore Saxena, Chairperson, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, North Block, New Delhi.

3. Atulesh Jindal, Chief Commissiner of Income Tax, N.C.R. Building, Statue Circle, Jaipur.

.....Respondents

(By Advocate Shri R.B.Mathur)

ORDER

All these Contempt Petitions have been filed for the non compliance of the order of this Tribunal in OA No.47/2012(Kailash Chand Jat Vs. UOI) and other connected matters which were decided by order dated 17.10.2012. The notices were issued to the respondents. The respondents have submitted the reply and enclosed the compliance report dated 24/25th March, 2011 at Annexure-R/1. No reply by the respondents has been filed in CP No.32/2013 in OA No.571/2011. However, parties agreed that the reply submitted in other connected contempt petitions be treated as reply in this contempt petition also.

Amit Kumar

2. Since all the contempt petitions have been filed for the non-compliance of the order of the Tribunal dated 17.10.12 in OA No.547/2011 and other connected matters, therefore, with the consent of the parties, all these contempt petitions are being disposed off by a common order. For the sake of convenience the facts of Contempt Petition No.17/2013 in OA No.47/2012 are being taken on record.

3. The learned counsel for the petitioners S/Shri P.N.Jatti and Amit Mathur submitted that respondents have not complied fully with the orders of the Hon'ble CAT. The learned counsel for the petitioners submitted that Para 10 of the order is the operative part which is quoted below:

"Para 10 : Consequently, these OAs are disposed of in view of the judgment rendered by the Division Bench of the CAT-Jodhpur Bench vide its order dated 14.8.2012 and the judgment of the CAT-Jodhpur Bench be treated as part of this judgment."

He further argued that the Jodhpur Bench vide its order dated 14.8.2012. in OA No.531/2011 and other connected matters ordered the following reliefs:-

"(i) The impugned order dated 31.5.2011 [A1] is quashed.

(ii) The respondents are directed to continue making payment to the applicants @ 1/30th of the pay at the minimum of the time scale of the Group-D staff plus dearness allowance i.e.Rs.292 per day as basic pay w.e.f. 1.7.2008 with all consequential benefits.

(iii) No modification of the OM dated 12.9.2008 is warranted as the legality of the OM has not been in challenge nor would the same be necessary for granting the reliefs (i) and (ii).

(iv) No order as to the costs."

4. A bare perusal of this order makes it clear that the applicants before the Jodhpur Bench were allowed the

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payment @1/30th of the pay at the minimum of the time scale of Group-D staff plus DA i.e. Rs.292- per day as basic pay w.e.f. 1.7.2008 with all consequential benefits. Whereas the respondents in the present case have allowed the payment of Rs.292 w.e.f. 1.6.2011. Thus if the compliance report submitted by the respondents at Annexure R/I is accepted then there would be two sets of employees getting different pay though both sets of employees are similarly situated. One set of employees who agitated their grievances before CAT Jodhpur Bench would be getting the daily wages of Rs.292 per day w.e.f. 1.7.2008 while the second set of employees who agitated their grievance before CAT, Jaipur Bench would be getting the daily wages of Rs.292 per day w.e.f. 1.6.2011.

5. The learned counsel for the petitioners further submitted that Para 7 of the order dated 17.10.2012 in OA No.547/2011 and other connected matters is an observation and not a direction. The direction is contained in Para 10 of the order (which has been quoted in Para 3 above of this order). Therefore, compliance report submitted by the respondents should not be accepted and the respondents be directed to allow the applicants daily wages @ Rs.292 per day w.e.f. 1.7.2008.

6. The learned counsel for the petitioners submitted that the order of the CAT Jodhpur-Bench dated 14.08.2012 has been

upheld by the Hon'ble High Court of Rajasthan, Jodhpur Bench, Jodhpur and the order of CAT Bench-Jaipur dated 17.10.2012 has also been upheld by the Hon'ble High Court, Rajasthan, Jaipur Bench, Jaipur.

7. On the other hand the learned counsel for respondents submitted that the directions of this Tribunal are contained in Para 7 of the order dated 17.10.2012 in OA No.547/2011 and other connected matters. He submitted that CAT Bench, Jaipur having considered the order dated 14.8.2012 of the CAT, Jodhpur Bench quashed the impugned order dated 31.5.2011 and directed the respondents to continue making payment to the applicants @ Rs.292 per day instead of Rs.164 per day from the date when lesser payment of Rs.164 per day was paid to the applicants. The Tribunal further directed that the applicants are also entitled to arrears of lesser payment paid by the respondents.

8. The learned counsel for the respondents further submitted that there is no directions in Para 10 of the order of the CAT dated 17.10.2012. It only states that OAs are disposed in view of the judgment rendered by Division Bench of the CAT-Jodhpur Bench vide its order dated 14.8.2012 and since the OAs were disposed of in view of the order of the CAT Jodhpur Bench, therefore, the judgment of CAT-Jodhpur Bench was to be treated as part of the order dated 17.10.2012. The Jaipur

Bench has not gone into details of the merits of the OA independently and it relied on the order dated 14.8.2012 of the CAT-Jodhpur Bench while quashing the impugned order dated 31.5.2011, therefore, it was necessary that the order of CAT Jodhpur Bench dated 14.8.2012 be made a part of the order dated 17.10.2012 of CAT - Jaipur Bench. There is no directions of CAT Jaipur Bench to the respondents to pay daily wages Rs.292 per day to the petitioners w.e.f. 1.7.2008. He further argued that even the prayer of the applicants in OA is to pay Rs.292 per day w.e.f. 1.6.2011. Therefore, the respondents have fully complied with the order dated 17.10.2012 passed in OA No.547/2011 and other connected matters. Therefore, contempt petitions be dismissed and notices be discharged.

9. Heard the learned counsels for the parties and perused the documents on record.

10. We have carefully perused the order passed by this bench dated 17.10.2012 in OA No.547/2011 and other connected matters. We are of the opinion that the directions of the Tribunal to the respondents are given in Para 7. Para 7 of the order is quoted below:

> "Para 7: Having considered the rival submissions of the respective parties and upon careful perusal of the material available on record and the relief claimed by the applicants, so far as the relief claimed by the applicants to quash and set aside the impugned order dated 31.5.2011 is concerned, the judgment rendered by the CAT-

> Jodhpur Bench is fully applicable as the Division Bench of the CAT-Jodhpur has already quashed and set aside the impugned order dated 31.5.11. Therefore, having considered the order dated 14.8.12 of the CAT-Jodhpur Bench, so far as the impugned order dated 31.5.11 is concerned, the same is quashed and set aside and respondents are directed to continue making payment to the applicants @ Rs.292 per day instead of Rs.164 per day from the date when lesser payment of Rs.164 per day is paid to the applicants. The applicants are also entitled to arrears of lesser payment paid by the respondents."

From the reading of this Para it is clear that the impugned order dated 31.5.11 was quashed and set aside and the respondents were directed to continue making payment to the applicants @ Rs.292 per day instead of Rs.164 from the date when lesser payment of Rs.164/- per day was paid to the applicants. The applicants were also entitled to arrears of lesser payment paid by the respondents.

11. In so far as contention of the learned counsels for the applicants that the order at Annexure R/1 were to be accepted as compliance of the orders of this Tribunal in respect of which disobedience is alleged in the above batch of contempt petitions then there would be two sets of employees getting different pay though both the sets of employees are similarly situated and one set of employees who agitated their grievances before C.A.T., Jodhpur Bench would be getting the daily wages of Rs. 292/- per day with effect from 01.07.2008 while second set of employees who agitated their grievances before C.A.T., Jaipur Bench would be getting the daily wages of Rs.292/- per day with effect from 01.06.2011. In sum and

substance, the argument of the learned counsels for the applicants is that the order passed by the respondents at Annexure R/1 results in discriminating the applicants since they are not treated on par with the other employees. We may observe that this contention may be a ground for them to get a relief on par with that of the applicants before C.A.T., Jodhpur Bench but the same can not be a ground to further proceed in the contempt proceedings. The settled position of law is that in a contempt proceedings what is required to be gone into is whether there is substantial compliance or not or whether there is willful disobedience on the part of respondents. Hence we are not inclined to accept the arguments of the learned counsels for the applicants.

12. We are inclined to agree with the submission made by the learned counsel for the respondents that Para 10 of this order does not give any direction to the respondents. The OAs were disposed off in view of the order of CAT-Jodhpur Bench. This Bench has not gone into merits of the order dated 31.5.2011 before quashing the said order. This Bench quashed the impugned order dated 31.5.2011 relying on the orders of CAT Jodhpur Bench. Therefore, the judgment of CAT-Jodhpur Bench was to be treated as part of the order dated 17.10.2012.

13. We have also perused the pleadings in original application of the petitioners under the relief clause. Relief clause 8.2 is quoted below :

> " It is further prayed that by a suitable writ/order or the direction the respondents be directed to pay the arrears of the per day wages with the rate of Rs.292/- per day with effect from 1.6.2011 and onwards and the respondents also be directed to pay the arrears with effect from 1.6.202011."

Thus the prayer of the petitioners themselves was for the payment of arrears w.e.f. 1.6.2011.

14. Therefore, we are of the view that the respondents have substantially complied with the orders dated 17.10.2012 passed in OA No.547/2011 and other connected matters of this Tribunal and, therefore, no contempt is made out.

15. Hence, contempt petitions are dismissed. Notices issued to the respondents are discharged. A copy of this order be placed on the files of CP No. 18/2013, 19/2013, 20/2013, 21/2013, 22/2013, 23/2013, 24/2013, 25/2013, 26/2013, 27/2013, 28/2013, 32/2013, 33/2013, 34/2013, 35/2013, 36/2013, 37/2013 and 38/2013. However, it is made clear that if the petitioners still have a grievance then they are at liberty to seek the redressal of their grievance before the appropriate forum.

(M. NAGARAJAN)
JUDICIAL MEMBER

(ANIL KUMAR)
ADMINISTRATIVE MEMBER

Adm/