

30/600

x

**CENTRAL ADMINISTRATIVE TRIBUNAL**  
**GUWAHATI BENCH**  
**GUWAHATI-05**

(DESTRUCTION OF RECORD RULES, 1990)

M.P-140/97 order sheet pg-1  
disposed date-15/5/97

**INDEX**

O.A./T.A No...172/96.....  
R.A/C.P No.....  
E.P/M.A No...140/97.....

1. Orders Sheet..OA-172/96.....Pg...1.....to...6.....
2. Judgment/Order dtd.21/4/98.....Pg...1.....to...4.....*Disposed*
3. Judgment & Order dtd.....Received from H.C/Supreme Court
4. O.A.....172/96.....Pg...1.....to...11.....
5. E.P/M.P.✓.....140/97.....Pg...1.....to...5.....
6. R.A/C.P.....NIL.....Pg.....to.....
7. ✓ W.S.....Pg...1.....to...23.....
8. Rejoinder.....NIL.....Pg.....to.....
9. Reply.....NIL.....Pg.....to.....
10. Any other Papers.....NIL.....Pg.....to.....
11. Memo of Appearance.....
12. Additional Affidavit.....
13. Written Arguments.....
14. Amendment Reply by Respondents.....
15. Amendment Reply filed by the Applicant.....
16. Counter Reply.....

SECTION OFFICER (Judl.)

CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

....

OA No. 1721/96

Sh. Ch. D. Singh Applicant(s)

VS-

Union of Indian Cons. Respondent(s)

Dr. N.K. Singh, H.A. Sankar Advocates for the applicant(s)

Mr. A.K. Choudhury, A.K.S. Advocates for the Respondent(s)

Office Notes	Date	Courts' Orders
<p>This application is in form and within time C. F. of Rs. 50/- deposited vide IPO/BD No. 34662/ Dated ... 22/8/96</p> <p><i>[Signature]</i> Dy. Registrar. 22/8/96</p> <p>This is raised as unlisted matter. Copy received in 'B' file.</p> <p><i>[Signature]</i> 22/8</p> <p><i>[Signature]</i> 22/8</p>	<p>22.8.96</p>	<p>Learned counsel Dr. N.K. Singh for the applicant.</p> <p>Learned counsel Mr. A.K. Choudhury Addl. C.G.S.C. for the respondents.</p> <p>Dr. N.K. Singh submits that this application may be taken up unlisted today on the ground of urgency and his personal convenience. Prayer allowed.</p> <p>Heard Dr. Singh for admission.</p> <p>The main contention of the applicant is that similar benefit as provided in Circular No. 2011-N-III/92-93 dated 2.12.93 be extended to the applicant who has exhausted normal channels. Perused the contents of the application and relief sought. Application admitted. Issue notice on respondents by registered post. Write statement within six weeks.</p> <p>List on 3.10.96 for written statement and further order.</p> <p>Dr. N.K. Singh submits for interim order. He further submits that the applicant has not yet been relieved.</p> <p>Mr. A.K. Choudhury resists the prayer for interim order. Issue notice on the respondents why interim order should not be allowed. Return within six weeks. List for order on interim relief prayer on 3.10.96.</p>

Contd...

v

22.8.96

Pending disposal of the show cause on interim relief prayer the respondents are directed to keep the operation of the Order No. DA Cell/PC/Ch.I.S./475 dated 27.6.96 in abeyance.

23/10.96

Requisite are issued to the concerned parties vide D.No. 8582 Dt. 24.10.96

Mr 22/8

Member

Service reports are still awaited

3.10.96

Dr N.K.Singh for the applicant. Mr A.K.Choudhury, Addl.C.G.S.C for the respondents seeks time for filing written statement.

Applicant has not been interviewed

List for written statement, and show cause and further orders on 14.11.1996.

Member

Service reports are still awaited

pg Mr 31/10

Applicant has not been interviewed

14-11-96

Dr.N.K.Singh counsel for the applicants. A.K.Choudhury Addl.C.G.S.C. for the respondents. Service report still awaited. Written statement has not been submitted.

12-12-96

Notice duly served in respect No. 1, 4.

List for written statement and further order on 13-12-96.

Member

29.11.96

In application for objection of

lm Mr 11/11

13.12.96

Dr N.K.Singh for the applicant. Mr A.K.Choudhury, Addl.C.G.S.C seeks time for filing written statement.

Service reports are still awaited Applicant has not been interviewed

List for written statement and further orders on 8.1.97.

Member

30.12.96

DS and of Respd.

pg Mr 10/12

OFFICE NOTE	DATE	ORDER
<p><u>13-2-97</u></p> <p>1) Notice duly served on R.No-174.</p> <p>2) w/statement filed by the R.No-172</p> <p>3) Rejoinder has not been filed.</p> <p><u>24</u> 13.2</p>	8.1.97	<p>Learned counsel Dr N.K. Singh for the applicant. Learned Addl. C.G.S.C. Mr A.K. Choudhuri for the respondents. Written statement has been submitted and served on the counsel for the applicant. The case is ready for hearing.</p> <p>List for hearing on 14.2.97. In the meantime the applicant may submit rejoinder, if considered necessary.</p>
<p>1) Notice duly served on Respdnt no. 1 &amp; 4.</p> <p>2) w/statement - has been filed</p> <p>3) Rejoinder has not been filed</p> <p><u>24</u> 17/3</p>	14-2-97	<p>On the prayer of Dr.N.K.Singh case is adjourned to 18-3-97.</p>
	18.3.97	<p>On the prayer of Dr. N.K.Singh hearing is adjourned till 26.3.1997.</p>

nkm  
21  
8/1

lm  
20/2

trd  
20/3

*60*  
Member

*60*  
Member

*2h*  
Vice-Chairman

*60*  
Member

*2h*  
Vice-Chairman

QA/TA/CP/BA/MP No.

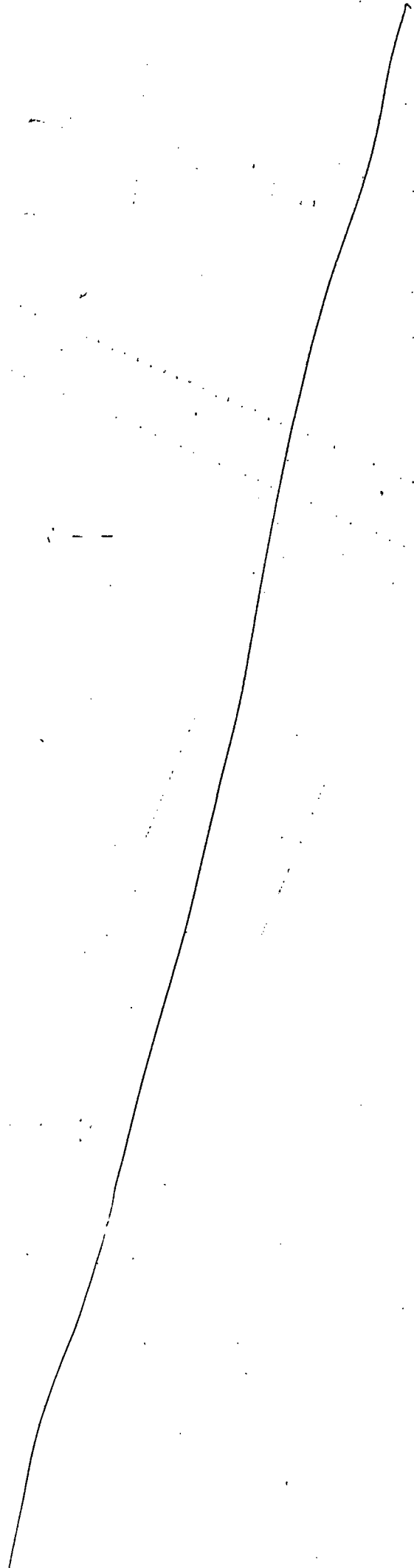
of 10

(A)

OFFICE NOTE

DATE

ORDER



26.3.97

The Division Bench is not available as the Hon'ble Administrative Member is on leave.

Let this case be listed on 12.5.97.

*[Signature]*  
Vice-Chairman

nkm

12.5.97

There is no representation on behalf of the applicant. Mr A.K.Choudhary, learned Addl.C.G.S.C is present for the respondents.

Case is dismissed for default of the applicant.

14.5.97

Copy of The order has been sent to the D/Sec. for getting the same to the parties counsel.

*[Signature]*  
Member

*[Signature]*  
Vice-Chairman

pg

*[Signature]*  
13/5

15.5.97

In view of the order passed in Misc. Petition No.140/97 this application is restored to file and be listed for hearing on 16.7.97.

The interim order passed on 22.8.1996 shall continue.

Please comply order 15.5.97

*[Signature]*  
16/5

*[Signature]*  
Member

*[Signature]*  
Vice-Chairman

nkm

*[Signature]*  
16/5

16.7.97

Due to overlook on the case diary, this case has not listed to-day. Hence placed the order for fixing a date of hearing.

21.7.97

There is no representation list on 4.8.97.

By order

8-97

This case is ready for hearing.

on

⑥ JA 172/96

4-8-97

Case is ready for hearing.  
There is no Senior Bench today.  
List on 11-11-97 for hearing.

W/S has been submitted  
in R. Nos. 1 & 2.

R. No. 304 - has not  
submitted W/S.

lm

11-11-97

Adjourn to 19-1-98.

By order

10/11

The case is ready  
for hearing as  
regard Service.

19-1-98

Case is ready for hearing.

List on 21-4-98 for hearing.

Member

Vice-Chairman

2/20/4

lm

7/8  
2/11

21.4.98

Heard the learned counsel for the  
parties. Hearing concluded. Judgment  
delivered in open court, kept in separate  
sheets. The application is disposed of. No  
order as to costs.

29.5.98

Copies of the  
Judgment have been  
sent to the parties  
through Refd-M/S 129/14  
A/B. on 15-5-98.

1226  
nkm

Member

Vice-Chairman

ks

CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH ::: GUWAHATI-5.

O.A.No. 172 of 1996

O.A.No.173 of 1996

O.A.No.44 of 1997

DATE OF DECISION...21.4.1998.....

Shri Ch.I. Singh (O.A.No.172/96)

Shri R.K.S. Singh (O.A.No.173/96)

(PETITIONER(S))

Shri S.B. Sharma (O.A.No.44/97)

Dr N.K. Singh

ADVOCATE FOR THE  
PETITIONER(S)

VERSUS

Union of India and others

RESPONDENT(S)

Mr S. Ali, Sr. C.G.S.C. and

Mr A.K. Choudhury, Addl. C.G.S.C.

THE HON'BLE MR JUSTICE D.N. BARUAH, VICE-CHAIRMAN

MR G.L. SANGLYINE, ADMINISTRATIVE MEMBER

THE HON'BLE

C.A.No.

of 199

1. Whether Reporters of local papers may be allowed to see the Judgment ?
2. To be referred to the Reporter or not ?
3. Whether their Lordships wish to see the fair copy of the judgment ?
4. Whether the Judgment is to be circulated to the other Benches ?

Judgment delivered by Hon'ble Vice-Chairman ( )

*[Handwritten Signature]*

CENTRAL ADMINISTRATIVE TRIBUNAL  
QUAHATI BENCH : : QUAHATI-2.

THE HON'BLE

O.A.No. of 199

1. Whether reporters of local papers may be allowed to see the judgment ?
2. To be referred to the reporter or not ?
3. Whether their lordships wish to see the fair copy of the judgment ?
4. Whether the judgment is to be circulated to the other Benches ?

ADVOCATE FOR THE

Judgment delivered by Hon'ble PETITIONER(S)

VERSUS

RESPONDENT(S)

CENTRAL ADMINISTRATIVE TRIBUNAL  
QUAHATI BENCH : : QUAHATI-2.

THE HON'BLE

O.A.No. of 199

1. Whether reporters of local papers may be allowed to see the judgment ?
2. To be referred to the reporter or not ?
3. Whether their lordships wish to see the fair copy of the judgment ?
4. Whether the judgment is to be circulated to the other Benches ?

ADVOCATE FOR THE

Judgment delivered by Hon'ble PETITIONER(S)

VERSUS

RESPONDENT(S)

CENTRAL ADMINISTRATIVE TRIBUNAL  
QUAHATI BENCH : : QUAHATI-2.

THE HON'BLE

1. Whether reporters of local papers may be allowed to see the judgment ?
2. To be referred to the reporter or not ?
3. Whether their lordships wish to see the fair copy of the judgment ?
4. Whether the judgment is to be circulated to the other Benches ?

01

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH

Original Application No.172 of 1996  
Original Application No.173 of 1996  
and  
Original Application No.44 of 1997

Date of decision: This the 21st day of April 1998

The Hon'ble Mr Justice D.N. Baruah, Vice-Chairman  
The Hon'ble Mr G.L. Sanglyine, Administrative Member

O.A.No.172/96

Shri Ch. Ibopishak Singh  
Divisional Accountant,  
Project Stores Division, IFC&D,  
Imphal, Manipur.

.....Applicant

By Advocate Dr N.K. Singh.

- versus -

1. The Union of India, represented by  
The Controller and Auditor General,  
Government of India, New Delhi.
2. The Accountant General (A&E),  
Manipur, Meghalaya, etc., Shillong.
3. The Chief Engineer, I&FC Department,  
Manipur, Imphal.
4. The Executive Engineer,  
Loktak Down Stream Civil Division,  
(Elect), Imphal, Manipur.

.....Respondents

By Advocate Mr A.K. Choudhury, Addl. C.G.S.C.

O.A.No.173/96

Shri R.K. Sanajaoba Singh  
Divisional Accountant,  
Loktak Down Stream Civil Division,  
Electricity Department,  
Manipur, Imphal.

.....Applicant

By Advocate Dr N.K. Singh.

- versus -

1. The Union of India, represented by  
The Controller & Auditor General,  
Government of India, New Delhi.
2. The Accountant General (A&E)  
Manipur, Meghalaya etc., Shillong.
3. The Chief Engineer, I & FC Department,  
Manipur, Imphal.
4. The Executive Engineer,  
Loktak Down Stream Civil Division,  
(Elect), Imphal, Manipur.

.....Respondents

By Advocate Mr A.K. Choudhury, Addl. C.G.S.C.



O.A.No.44/97

Shri Shasi Bhusan Sharma  
Divisional Accountant,  
Office of the Executive Engineer,  
Ukhrul Electrical Division,  
Ukhrul, Manipur.

.....Applicant

By Advocate Dr N.K. Singh.

- versus -

1. The Union of India, represented by  
The Controller & Auditor General,  
Government of India, New Delhi.
2. The Accountant General (A&E),  
Manipur, Meghalaya etc., Shillong.
3. The Chief Engineer, Power,  
Government of Manipur, Imphal.
4. The Executive Engineer,  
Ukhrul Electrical Division,  
Ukhrul, Manipur.

.....Respondents

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

.....

O R D E R

BARUAH.J. (V.C.)

All the three above cases involve common questions of law and facts. Therefore, we propose to dispose of all the three applications by this common order.

2. At the material time the applicants were working as Emergency (Unqualified) Junior Grade Divisional Accountant, on deputation, in Manipur under the administrative control of the Office of the Accountant General (Acctt), Meghalaya etc., Shillong. In the year 1987 all the applicants became eligible for sitting in the departmental examination for absorption as Divisional Accountant in the department in which they had been on deputation. The applicants failed to avail of the six chances they were entitled to. Thereafter, they



approached this Tribunal by filing original application No.258/93 (Ch.I. Singh -v- Union of India and others), original application No.1/92 (R.K.S. Singh -v- Union of India and others) and original application No.212/91 (S.B. Sharma -v- Union of India and others). This Tribunal disposed of original application Nos.1/92 and 212/91 by a common order dated 8.6.1993 giving direction to the respondents to allow six more chances to the applicants on the ground that the applicants had not been informed about the availability of chances. Original Application No.258/91 filed by Ch.I. Singh was also disposed of in a similar way by this Tribunal by order dated 10.12.1993.

3. Pursuant to the orders passed by this Tribunal, the respondents allowed the applicants to avail six chances. The respondents also filed a review application in O.A.No.258/93 and it was reviewed by this Tribunal by order dated 1.3.1994 in R.A.No.11/94. In that review order the number of chances were reduced to three. Pursuant to that the applicants appeared in the three chances. However, they could not come out successful. Hence the present applications.

4. We have heard Dr N.K. Singh, learned counsel for the applicants, Mr S. Ali, learned Sr. C.G.S.C. in O.A.No.44/97 and Mr A.K. Choudhury, learned Addl. C.G.S.C. in O.A.Nos.172/96 and 173/96. Dr Singh submits that in spite of their best effort the applicants could not come out successful. Dr Singh further submits that there is a provision of giving additional chances, which, however, the respondents did not consider. Mr Ali and Mr Choudhury, on the other hand, submit that the respondents had given the applicants enough

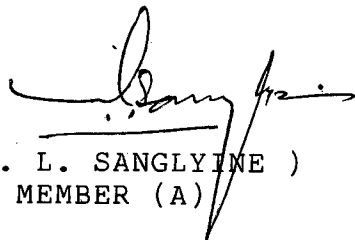
opportunity.....



opportunity and in spite of that they failed to come out successful and no further chances should be given to them. As per rule there is a provision to give additional chances. However, it is for the authority to consider that aspect of the matter. We feel that for the ends of justice the respondents should consider whether one more chance can be given under the present facts and circumstances of the case as well as per the provisions in the rules which provide for additional chances.

5. In view of the above we dispose of the applications with direction to the respondents to consider the case of the applicants and if in the light of the provisions contained in the rules, in the opinion of the respondents one more chance can be given to the applicants to appear in the departmental examination such chance shall be given to the applicants. The respondents shall decide it as early as possible at any rate within a period of two months from the date of receipt of this order.

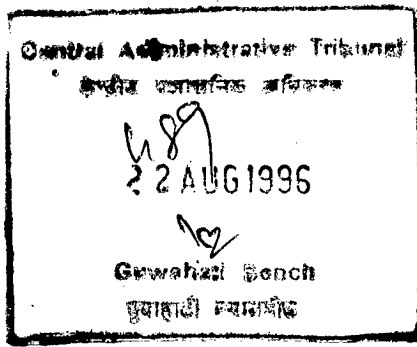
6. With the above observation all the three applications are accordingly disposed of. However, considering the facts and circumstances of the cases we make no order as to costs.



( G. L. SANGLYINE )  
MEMBER (A)



( D. N. BARUAH )  
VICE-CHAIRMAN



Filed by  
H. A. Sarwan  
Advocate  
20.8.96

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL : GUWAHATI BENCH

O.A. No. 172 /96

Sri Ch. Ibopishak Singh ..... Applicant.

-Versus-

The Union of India & Ors. .... Respondents.

DETAILS OF THE APPLICATION :

1. Particulars of the applicants and designation and Office. : 1. Sri Ch. Ibopishak Singh  
Divisional Accountant,  
Project Stores,  
Division, IFC & D,  
Manipur, Lempelpat,  
Imphal, Manipur.
2. Particulars of the Respondents - Name, designation and address. : 1. The Union of India,  
represented by -  
The Controller and Auditor  
General, Govt. of India,  
10 Bahadur Sahah Zafar Marg,  
New Delhi - 110 002.
2. The Accountant General(A&E),  
Manipur, Meghalaya etc.,  
Shillong - 793 001.

Ch. Ibopishak Singh

3. The Chief Engineer (I & FC)  
Department, Manipur,  
Imphal - 795 001.
4. The Executive Engineer,  
Laktak Down Stream Civil Divn.,  
(Elect) Bishnupur, Koishampat,  
Imphal, Manipur.

*Ch. Shopistak Singh.*

3. Particulars of : 1. Order No. DA Cell/PC/Ch.1.S/475  
Order against dated 27.6.96 issued by the  
which application office of the Accountant  
is made. General (A & E), Assam, Meghalaya  
etc., Shillong.

Subject in : The applicant prays for  
brief. a direction to the Respondent  
to allow him to appear into  
the Divisional Accounts Grade  
Examination in view of the  
order dated 2-12-93 issued  
by the Office of the Controller  
and Auditor General of India.

4. Jurisdiction of : The applicant is working in  
the Tribunal. Office of the Executive Engr.,  
Project Stores Division IFC & D  
Manipur, Lamphelpat, Imphal, the  
C.A.T., Guwahati Bench has the  
jurisdiction to defend the case.

5. Limitation : This application is within the limitation prescribed under Section 21 of the Central Administrative Tribunal's Act, 1985.

6. Facts of the Case :-

(A) That the applicant who was working as Upper Division Clerk (U.D.C) in the office of the Executive Engineer, Flood Control and Drainage etc., I & F.C. Department, Manipur was appointed temporarily to officiate as Emergency (Unqualified) Junior Grade Divisional Accountant in the administrative control of the Office of the Accountant General (Acctt) Meghalaya, Shillong vide Establishment Order No. WM-1/32 dated 18.8.87 issued by the Deputy Accountant General (A & E), Shillong. As per the terms of the appointment, the applicant would be eligible to appear in the Divisional Test Examination after successful officiation for two years and they would be absorbed after passing the examination within the prescribed chances.

(B) As per the existing circulars all Emergency Divisional Accountant can appear in the Examination six times and that the Respondent has the power to give additional chances beyond maximum of six.

(C) That....

15  
Ch. Subodhakar Singh.

(C) That the applicant is not successful in qualifying in the departmental Test by availing the six chances available to him.

(D) That the Office of the Accountant General (A&E) Meghalaya etc. Shillong by Order/Letter No. DA Cell/PC/RKSS/482 dated 25.6.96 directed the Executive Engineer Project Stores Division IFC & D, Imphal Manipur to repatriate the applicant to his parent department as he had failed to qualify himself within the prescribed chances/available/offered to him.

Annexure "A/1" the above order dated 27.6.96.

(E) That the applicant continued to hold the post of Emergency Divisional Accountant till date and he has not yet been repatriate to his original Department.

(F) That the Office of the Controller and Auditor General of India issued the Circular No.2011-N-III/92-93 dated 2-12-93 addressed to all the Accountant Generals (who were dealing Divisional Accounts) stating that it has been decided that as a one time measure, the Emergency Divisional Accountant who had exhausted their normal chances may be given a maximum of two special chances to pass the Divisional Accounts Grade Examination.

contd...

16  
Ch. Depshor Singh

Annexure- "A/2" is the above Order dated 2-12-93.

(G) That the applicant state that he is entitled to two special chances to pass the Divisional Act. Grade Examination after he has exhausted normal chances. The applicant submits that he is entitled to the benefit extended by the above order dated 2-12-93.

7. RELIEF SOUGHT FOR :-

(I) That the Order No. DA Cell/PC/Ch. 1.S./<sup>475</sup>~~482~~ dated 27.6.96 issued by the Office of the Accountant General (A&E), Meghalaya etc., Shillong is to be set aside being illegal and unconstitutional.

(II) That the Respondents may be directed to allow the applicant to avail the two special chances to pass the Divisional Accounts Grade Examination in view of the Order No. 2011-N-III/92-93 dated 2-12-93 of the Office of the Controller and Auditor General of India.

(III) That the Respondents may be directed not to repatriate the applicant to the parent department.

8. GROUNDS :-

(i) That the applicant is to be treated equally

19  
Ch. Jyoti Prakash Singh

with others and as such he is entitled to the benefit of two special chances as provided by the circular No. 2011-N-III/92-93 dated 2-12-93 issued by the Office of Controller and Auditor General of India.

(ii) That Order No. DA Cell/PC/Ch. I.S./475 dated 27.6.96 is illegal and arbitrary being violative of Article 14 and 16 of the Constitution of India and as such the same is liable to be set aside.

(iii) That at any rate the decision/action of the Respondents are not tenable in Law and as such the Order No. DA Cell/PC/Ch. I.S./475 dated 27.5.96 is liable to be set aside.

9. INTERIM ORDER, IF PRAYED FOR :-

That in view of the facts and legal submissions made hereinabove it is prayed that the Respondents may be directed not to repatriate the applicant to his parent Department.

10. DETAILS OF THE REMEDIES EXHAUSTED :-

The applicant declares that he has exhausted all the remedies available to him under the relevant provisions of Law.

11. Matters...

*18*  
*C. Deepshankar Singh*



V E R I F I C A T I O N .

I, Shri Ch. Ibopishak Singh, son of Late Ch. Udhip Singh aged 45 years, resident of Nagamapal, Singjubung Leirak, Chingthaw Laikai, working in the Office of E.E. Project Stores Division IFC & D, Manipur, Lamphelpat, Imphal, do hereby solemnly affirm and state that the contents of the foregoing application are true and correct to my personal knowledge and belief and I have not suppressed any material facts.

And I sign this verification on this the 22nd day of August, 1996 at Guwahati.

Ch. Ibopishak Singh.

20

Ch. Ibopishak Singh.

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
MEGHALAYA: ETC., SHILLONG

No.DA Cell/PC/Ch.I.S./475

Dated 27 June 1996.

To,

The Executive Engineer,  
Project Store Division (I&FC)  
Imphal, Manipur.

Sub:- Repratriation of Shri Ch.Ibopishak Singh,  
Divisional Accountant to his parent Department  
as per judgment of the Central Administrative  
Tribunal Guwahati dtd.15.3.94 on Case No.RA.11/94.  
(D.A.258/93)

In pursuance of the Central Administrative  
Tribunal Guwahati's Judgment dated 15.3.94.Shri Ch.  
Ibopishak Singh, unqualified Divisional Accountant (D.A.  
No.258/93) was allowed to avail of the remaining physical  
3(three) chances for appearing in the Divisional Accountant  
Grade Examination held in 12/94,5/95 and 12/95. Shri Singh  
has exhausted his last chance in the Divisional Accountant  
Grade Examination held in 12/95. In this connection  
the aforesaid Judgment dated 15.3.94(Copy of the judgment  
enclosed) may also kindly be referred to, wherein it  
was specially ordered that if a candidate does not avail  
of any future chance he would be deemed to have appeared  
for the purpose of counting the total number of chances.  
As Shri Ch.Ibopishak Singh failed to qualify in the  
Divisional Accountant Grade Examination as per aforesaid  
GAT's Judgment. he is liable to be repatriated to his  
parent cadre and Department with immediate effect.

Contd...

Attended  
P.H.  
Adrocks

Ch. Ibopishak Singh

You are therefore requested to release  
Shri Ch. Ibopishak Singh, Unqualified Divisional Accountant  
by 5.7.96 positively with the direction to report to  
his parent Department (i.e. Chief Engineer, I&FC,  
Manipur, Imphal ) Under in intemation to this office.  
Posting of substitute is being considered by this  
office.

Enclo:-As stated.

Yours Faithfully,

Sd/-

Sr. ACCOUNTS OFFICER.

....

Attested  
Advocate

Ch. Ibopishak Singh

22

10

Annexure - A/2  
7/3

No.2011-N-III/92-93.

office of the  
CONTROLLER & AUDITOR GENERAL  
OF INDIA  
10-Bahadur Shah Zafar Marg  
New Delhi- 110 002.

Date: 2-12-93.

To,

All The Accountant Generals  
(Who are dealing D.A.)

Sub:- Follow-up action as per Minutes of the Meeting held on 14.10.93 between the Dy.C.&A.G.of India and representatives of all India Federation of Divisional Accountant Association.

Sir,

I directed to refer to this office circular letter No.422-N/44-93-II dated 10.11.93 under which Minutes of the aforesaid Meeting were circulated.

2. It has been decided that as a one-time measure the Emergency Divisional Accountants who have exhausted their normal chances and who are in position as E.D.As on the date of receipt of this letter may be given a maximum of two special chances to pass the Divisional Accountants Grade Examination. This is subject to the conditions that those E.D.As who have filed applications or petitions before the CAT or High Court, the two special chances will be allowed only if they withdraw their cases and submit a copy of the order of the order of the Court or Tribunal allowing them to withdraw their cases, alongwith the request for the special chances. Further, the aforesaid special chances will have to be availed of before 31st December 1994.
3. These orders will be effective from the date of issue.

Yours faithfully,

Sd/-

(R.L.KAPOOR)  
Sr. ADMINISTRATIVE OFFICER (N-

(General Secretary Shri Tapan Das all India Federation of Divisional Accountant Association, who collected a copy of the Head Quarter's letter No.2011-N-III/92-93 dt.2.12.93 addressed to all the Accountant General in India wherein it was stated that.)

Appointed  
Advocate

Ch. Jyoti K. Singh



- 2 -

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and misleading and mistatement of fact..

4. That with regard to the statements made in paragraph 6(C) of the application, the Respondent submits that the applicant was appointed as Emergency unqualified D.A. during 6/1987 and he joined as Emergency unqualified D.A. on 16.7.1987, in Bishnupur Division, Bishnupur, Manipur. As per the terms of appointment the applicant was allowed to appear in the D.A. Grade Examination held in 12/1989, thereafter 6/90, 12/90, 6/91, 12/91, 6/92. Though all together 6(six) chances were given, the applicant had appeared only 3 times in the D.A. Grade Examination. The applicant exhausted his last chance by 6/92 and thereafter as per terms of the appointment the order of repatriation, repatriating the applicant to his parent Deptt. was issued vide this office E.D. No. DA Cell/105 dt. 20.10.1993. On receipt of the repatriation order the applicant moved to CAT Guwahati and obtained a stay order against the above mentioned office order. The CAT Guwahati passed a judgement in favour of the applicant, directing this office, to allow the applicant to avail all the chances, that he did not avail earlier. As per Hon'ble CAT's judgement, the applicant was allowed 3 more chances to appear the D.A. Grade Examination, but he failed to pass the examination even with these 3 additional chances. As the applicant could not pass and exhausted his last chance by 6/96 examination, as per the CAT's judgement [Enclo A], the order of repatriation was issued vide this office's letter No. DA Cell/PC/CH.I.S./675 dt. 27.6.1996 directing the Executive Engineer concerned to release him on or before 30.11.96, with the direction to join his parent Department where he holds a lien. On receipt of Repatriation order, the applicant has filed this present case in the CAT, Guwahati, against this office order.

5. That with regard to the statement made in Paragraph 6(D) of the application, the Respondent submit that the Executive Engineer, Project Store Division (I & FC), Imphal was directed vide this office order/letter No. DA Cell/PC/CH.I.S./475 dt. 27.6.96 to release/repatriate the applicant, but not by order/letter No. DA Cell/PC/RKSS/482 dt. 25.6.96 as stated by the applicant in Paragraph 6(D). Reason for issue of repatriation order has been stated in the Para 4 above of this Written Statement.

6. That with regard to the statement made in para 6(E) of the application, the respondents submits that the order of repatriation was issued by this office when the applicant failed to qualify in the DA grade examination availing physically six chances, allowed by the Hon'ble CAT. On receipt of repatriation order, the applicant moved to CAT Guwahati and filed a Case, O A NO.172/96. The Hon'ble CAT passed an order directing this office to keep in abeyance the order of repatriation issued by this office vide letter No. DACELL/PC/CH.I.S./475 dated 27-06-96. Thus due to the order passed by Hon'ble CAT, the applicant could not be repatriated.

7. That with regard to the statement made in Paragraph 6(F) of the application, the Respondent submit that Circular/letter No. 2011-N-111/92-93 dt. 2.12.93, issued by the Comptroller and Auditor General of India, New Delhi, to the all Accountant General in India, as regards grant of two special chances, was applicable to those Divisional Accountants who exhausted their last chances but did not file application or petition before the High Court or CAT. The two special chances was also applicable only to those Divisional Accountants, who withdrew their cases and submitted a copy of the order of the Court or Tribunal allowing them to withdraw their cases along

with the request for the special chances.

The applicant Shri Ch. Ibopishak Singh, filed a case in the CAT during 1993 [OA No.258/93], [Enclo. No."B"] and did not withdraw the case. The CAT Guwahati passed a judgement in favour of the applicant and allowed him to avail the hitherto unavailed 3 more chances. [Enclo.No."A"]

So the question of operation of C.&A.G's. Order/Instruction to grant 2 special chances to the applicant does not arise. Moreover there was a time limit to grant 2 more special chances. It may please be seen from the last sentence of Para 2 of C.A.G's. letter that such special chances would have been availed of before 31.12.94.[Enclo. No."C"]

8. That with regard to the statement made in Paragraph 6(B), of the application the Respondent submits that the applicant is not entitled to get those two special chances as the applicant filed a case and also did not withdraw his case. Application/Operation of C.&A.G's order No.2011-N-III/92-93 dt. 2.12.93 was applicable only to those Divisional Accountants who did not file case or had withdrawn their cases.

Further, application of that order even for the eligible Divisional Accountants was fixed upto 31.12.94 i.e. the eligible candidates were supposed to avail the two special chances on or before 31.12.94.

9. That with regard to the statement made in paragraph 7(I) (II) (III) and 8(I) (II) (III) of the application, regarding reliefs sought for and the grounds for relief, the Respondents submit that the applicants is not entitled to any of the reliefs sought for and as such the application should to be dismissed. The Respondents further submit that none of the grounds mentioned in this paragraph is maintained in law as well as in the fact and hence, the application is liable to be dismissed with costs.

10. That with regard to the statements made in Paragraph 9 of the application, regarding interim orders, the Respondents submit that in view of the facts and circumstances of the case, has stated in the preceeding paragraph, the interim order granted in this case, deserves vacation forthwith and as such the Respondents pray that the same may be vacated forthwith.

10(A). That with regard to the statements made in paragraph 10, 11,12 and 13 of the application, the Respondents submit that they have no comments on them.

11. That the Respondents humbly submit that the applicant has been given as many as nine chances to qualify the examination for absorption as Divisional Accountant out of which he had already availed of only six chances which shows that the applicant was not interested or serious in passing the said examination. The applicant has not been able to qualify within the six chances and as such he is not eligible to hold the post of Divisional Accountant. which requires a certain kind of knowledge and skill which is tested in the examination. Hence, the application is liable to be dismissed.

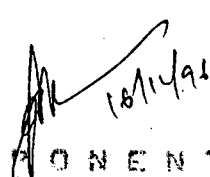
12. That the Respondents submit that the applicant being not serious, alert, and interested about the examination, has not been able to pass in the Divisional Accountant Grade Examination within nine chances and as such department has no option but to revert him to his parent department as Per CAT,s judgement. [Enclo. "A"]

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13. That the Respondents submit that in repatriating the applicant to his parent department no illegality, impropriety or irregularity or arbitrariness has been committed by the department and as such the application has no merit at all the same is liable to be dismissed with costs.

VERIFICATION

I, Shri G. Bhattacharjee, Senior Deputy Accountant General (Admn.) O/o the Accountant General (A & E) Meghalaya, Mizoram and Arunachal Pradesh, Shillong, do hereby solemnly declare that the statements made above in the Written Statements are true to my knowledge, belief and information and I sign the verification on the 16th day of December 1996 at Shillong.

  
18/12/96  
DEPONENT.

Enclosure A

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CENTRAL ADMINISTRATIVE TRIBUNAL  
GUWAHATI BENCH : GUWAHATI - 5

R.A. 11/94 (O.A.258/93)

Union of India & Ors. ... Petitioners

-VS-

Sri Ch. I. Singh ... Respondent

P R E S E N T

THE HON'BLE JUSTICE SHRI S. HAQUE, VICE CHAIRMAN,  
THE HON'BLE SHRI G. L. SANGLYNE, MEMBER (ADMN.).

For the Petitioners ... Mr. A.K. Choudhury,  
Addl. C.G.S.C.

For the Respondent ... Mr. G.K. Bhattacharyya,  
Mr. G.N. Das,  
Mr. B. Chakraborty.

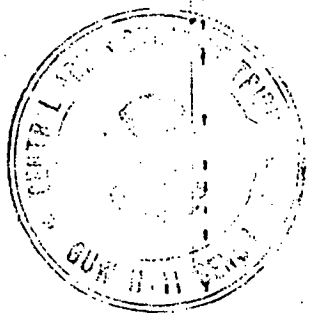
DATE

COURT'S ORDER

1.3.94.

This Review Application is moved by learned Addl.C.G.S.C.Mr A.K. Choudhury concerning our order dated 10.12.93 in G.A. 258/93. Mr Choudhury submits that the applicant has already availed three chances and he may now be allowed only three more chances to sit in the departmental test and prays to review the order to that extent. Also heard learned counsel Mr G.K.Bhattacharyya on behalf of applicant. We are satisfied that the applicant has availed three chances and now he is entitled to three more chances to sit in the departmental test. Therefore, the operative para of the order dated 10.12.93 deserves review. Accordingly, the operative para of the order dated 10.12.93 is reviewed and the para shall now read as under:

contd.



*M. Choudhury*  
M. Choudhury  
Addl. Central Govt  
Examining Officer

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contd.  
1,3,94.

This application is allowed. The impugned order No.DA Cell/105 dated 10.10.93 communicated vide Office Memorandum No.DA Cell/2-41/90-91/1497-1503 dated 9.11.93 by the AG(A&E), Meghalaya, Shillong are quashed. The respondents shall now extend three(3) consecutive chances to the applicant to sit in the Departmental Tests which begins from 1994. Such chances/opportunity, if not availed, shall be recorded as availed. If he qualifies/succeeds in the test, he shall be considered for absorption as Divisional Accountant and if he fails to qualify after availing three (3) chances he shall be liable to be repatriated to his parent department.

This application is disposed of with these directions.

Inform all concerned.



Sd/- S. HAQUE  
VICE CHAIRMAN

Sd/- G.L.SANGLYINE  
MEMBER (ADMN)

Memo No. : 1056

Date : 15/3/94

Copy forwarded to :-

- (1) Shri Ch. Ibopishak Singh, Divisional Accountant, O/D. The Executive Engineer, Thoubal Project Division No. II, (Irrigation & Flood Control) Phaying, Mawphou, Manipur.
- (2) Comptroller and Auditor General of India, New Delhi.
- (3) Accountant General (A&E), Meghalaya Etc., Shillong.
- (4) Chief Engineer, Flood Control, (Irrigation & Flood Control), Manipur, Imphal.
- (5) Chief Engineer, P.W.D., Manipur, Imphal.
- (6) Executive Engineer, Thoubal Project Division No. II, Irrigation & Flood Control, Phaying, Mawphou, Manipur.
- (7) Mr. A.K. Choudhury, Addl. C.G.S.C., C.A.T., Guwahati Bench, GHY.
- (8) Mr. G.N. Das, Advocate, Gauhati High Court, Guwahati.

SECTION OFFICER (J)

15/3/94



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10.12.93 against these two orders. Mr Bhattacharyya submits that the grievance and reliefs sought for by the applicant is covered by judgments of this Tribunal in case number O.A.196/90(series), O.A.72/92(series) and O.A.208/91 (series) and prays for granting similar reliefs to the applicant. Learned Addl.C.G.S.C Mr A.K. Choudhury submits that there is nothing to add in view of previous judgments of this Tribunal. We have examined the statements in the application and are of the view that this application is covered by our previous judgments referred to above.

This application is allowed. The impugned orders dated 20.10.93 and communication dated 9.11.93(Annexure-I) are quashed. The respondents shall now extend six consecutive chances to the applicant to sit in Departmental tests which begin from 1994.

Such chances/opportunity, if not availed, shall be recorded as availed. If he qualifies/succeeds in the test, he shall be considered for absorption as Divisional Accountant and if he fails to qualify after availing 6(six) chances he shall be liable to repatriated to his parent department.

This application is disposed of with the above directions.

Intimate all concerned for compliance.



SB/- S. Haque,  
VICE CHAIRMAN.  
SB/- G.L. SANGLYINE,  
MEMBER (ADMN).

MEMO NO. 42249

Dated, the 29/12/93

Copy for information and necessary action to :

1. Shri Ch. Ibepishak Singh, ( Divisional Accountant ) Office of the Executive Engineer, Theabal Project Division No.-II, (Irrigation & Flood Control) Phaying, Maupheu, Manipur.
2. The Comptroller & Auditor General of India, New Delhi.
3. The Accountant General ( A & E ) Meghalaya etc. Shillong.
4. The Chief Engineer, Flood Control, (Irrigation & Flood Control) Manipur, Imphal.
5. The Chief Engineer, P.W.D., Manipur, Imphal.
6. The Executive Engineer, Theabal Project Division No-II, Irrigation & Flood Control, Phaying, Maupheu, Manipur.
7. Mr. G.K. Bhattacharyya, Gauhati High Court, Guwahati.
- ✓ 8. Mr. A.K. Choudhury, Addl. CGSC, C.A.T. Guwahati Bench, Guwahati.

*[Signature]*  
29/12/93  
For DEPUTY REGISTRAR (3).

9/12/93

Service Copy

DA 258/93 (128) 329 (18)

**IN THE CENTRAL ADMINISTRATIVE TRIBUNAL: GUWAHATI BENCH.**

DA 258/93.

**Shri Ch. Ibopishak Singh.**  
**- Versus -**  
**Union of India & Ors.**

**I N D E X .**

<u>Sl.No.</u>	<u>Matters</u>	<u>Pages</u>	<u>Remarks</u>
1.	Application	1 to 9	original
2.	Verification	10	original
3.	Annexure-I	11 to 13	
4.	Vakalatnama		Original.

**Filed by :**

**Advocate.**

*Attested*  
*AK Ch...*  
Addl. Control Cevs  
Starting Control

*Allowed*  
*10/12/93*

(10) (19)

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL : GUWAHATI BENCH :

( An application under section 19 of the Administrative  
Tribunals Act, 1985)

O.A. 258/93.

Shri Ch. Ibepishak Singh,

- VERSUS -

Union of India & Ors.

1 : Particulars of the applicant :

- i) Shri Ch. Ibepishak Singh,
- ii) Son of late Udhop Singh,
- iii) Aged about 40 years.
- iv) Divisional Accountant,

Office of the Executive Engineer,

Thoubal Project Division No.-II,

(Irrigation & Flood Control) Phaying,

Manphou, Manipur.

2 : Particulars of the Respondents :

1) Comptroller and Auditor General of India,  
New Delhi.

2) Accountant General (A & E)

Meghalaya etc., Shillong.

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- 3) Chief Engineer, Flood Control,  
(Irrigation & Flood Control),  
Manipur, Imphal.
- 4) Chief Engineer, P.W.D., Manipur, Imphal.
- 5) Executive Engineer,  
Thoubal Project Division No.-II,  
Irrigation & Flood Control,  
Phaying, Maiphen, Manipur.

**3 : The application is against the following order :**

Order No.EO No. DA Cell/105 dt. 20.10.93 passed by the Respondent No.2 and conveyed in his office memo No.DA Cell/2-41/90-91/1497-1503 dt. 9.11.93 and received by the applicant on 17.11.93 repatriating the applicant to his parent department under the Respondent No.3.

4 : The applicant declares that the subject matter of the impugned orders are within the jurisdiction of this Hon'ble Tribunal.

5 : The applicant further declares that the application is within the limitation prescribed under Section 21 of the Administrative Tribunals Act, 1985.

**6 : Facts of the Case :**

1) That the applicant was originally serving as an Upper Division Clerk in the office of the Executive Engineer, Flood Control and Drainage Division, Imphal. while serving as such, the Respondent No.2, by his

office order No. WM-1/DA Cell/3-6/67-68/Vol-V/546-356 dt. 25.8.87, appointed the applicant to officiate as the Emergency Divisional Accountant under certain terms and conditions and posted and transferred him to the office of the Executive Engineer, Bishnupur Division, P.W.D., Imphal. The applicant duly joined his new post on 16.9.87. In March, 1991 the applicant was transferred and posted in the office of the Executive Engineer, Theubal Project Division No.-II. (Irrigation and Flood Control), Phaying, Mamphou, Manipur, Imphal where he was serving till now.

2) That, since the date of his joining as a Divisional Accountant, the applicant has been discharging his duties sincerely and to the best of his abilities and to the satisfaction of all concerned in the office of the Respondent No.5. The applicant was getting all the benefits given to the employees of the Accountant General, Meghalaya etc. in the Central Government Scales of pay.

3) That, though in the appointment order it was stated that the applicant would be eligible to appear in the Divisional test examinations after successful officiation for two years and that he would be absorbed after passing the examination within the prescribed chances, the respondents did not take any steps for getting the applicant qualified in the said examination.

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In point of fact, though passing of examination was a Pre-condition, many Emergency Divisional Accountants were retained without insisting on their qualifying in the Departmental Tests. Moreover, no training or coaching facilities were given to the Divisional Accountants for appearing and passing in the said examinations. The applicant, however, was carrying out his duties as Divisional Accountant sincerely and to the satisfaction of all concerned and not clearing all the subjects was not an impediment while serving as Divisional Accountant.

4) That as per the existing circulars, an Emergency Divisional Accountant can appear in the examination six times and the Respondent No.1 has power to give additional chances beyond the maximum of six.

5) That, as stated above, in spite of requirements of passing the examination, the Department was not seriously insisting on the Divisional Accountants to appear in the examinations and there were a large number of unqualified Divisional Accountants serving in the Department. Suddenly, from October, 1990 some Emergency Divisional Accountants were reverted back to their parent departments on the plea that they had failed to qualify in the departmental tests within the maximum number of chances. Finding no way out, these Divisional Accountants knocked the door and approached this Hon'ble Tribunal Challenging the order of their reversion and this Hon'ble Tribunal

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was pleased to stay the operation of the reversion orders. Thereafter, this Hon'ble Tribunal, after hearing the parties, by Judgment dt. 17.5.91 in original Applications No.196/90 and 6 others, disposed of all the cases by directing that the applicants be given six chances physically to pass the examinations and on successful completion, be considered for absorption as Divisional Accountants. This Hon'ble Tribunal also held that while counting the number of chances, the number of opportunities offered but not availed of should be ignored. This Hon'ble Tribunal, by Judgment dt. 12.9.91, disposed of another set of nine similar applications, being OA 72/91 (series) by passing similar directions. This Hon'ble Tribunal further disposed of OA 208/91, OA 209/91 etc by passing a common judgment upholding the previous judgments. This Hon'ble Tribunal also disposed of OA 246/93 by issuing similar directions.

6) That the applicant who is similarly situated and covered by the decisions of the afore-said judgements was expecting that he would be getting similar chances and as such he was surprised to receive the impugned order No. EO No. DA. Cell/105 dt. 20.10.93 passed by the Respondent No.2 and communicated in his office memo No. DA. Cell/2-41/90-91/1497-1503 dt. 9.11.93 whereby the applicant was reverted to his parent department on the plea that he failed to qualify himself in the Divisional Test Examination within the prescribed six chances.

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A copy of the said order is annexed herewith and marked as 1) For the said Annexure- I.

7) That the applicant had physically availed himself of only 3 (three) chances by appearing in the Divisional Test Examinations and as such he was entitled to have 3 (three) more chances to sit for the Test to qualify himself before repatriation.

8) That the applicant has continuously served for more than six years and he will suffer great hardship if he is not given the benefit of the judgments of this Hon'ble Tribunal given to others similarly situated. The applicant has not yet handed over charge and unless the operation of the impugned order is stayed, he will suffer irreparable loss and injury.

7 : Details of Remedies exhausted : The applicant does not have any remedy under the Rules.

8 : The applicant further declares that he has not previously filed any application/writ application or suit regarding the matter in respect of which this application has been filed before any Court of Law or any other authority or any other Bench of this Hon'ble Tribunal and no such application/writ application or suit is pending.

Contd..... 7.

9 : Relief sought and grounds :

I) For that the impugned order reverting the applicant to his parent department after he had put in several years of continuous service was passed in a most arbitrary manner in violation of all principles of natural justice and Rules and as such the impugned order is bad in law and liable to be set aside.

II) For that the applicant did not avail himself of all the six chances available to him and as such the authorities ought to have given the applicant three more chances to appear in the examination and that not having been done, the impugned order is bad in law and liable to set aside.

III) For that this Hon'ble Tribunal in OA 196/90 and others decided on 17.5.91, 72/91 (series) decided on 12.9.91 and OA 208/91 (series) held that persons ~~similarly~~ held that persons similarly situated were entitled to get six physical chances to pass the examination and as such the applicant ought to have been given all the six chances before being reverted to his parent department.

IV) For that the applicant who is similarly situated ought to have been given the benefit of the judgments/directions of this Hon'ble Tribunal in Case

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No. OA 196/90 (series), OA 72/91 (series), OA 208/91 (series) and OA 246/93 before being reverted to his parent department and that not having been done, the impugned order is bad in law and liable to be set aside.

V) For that in any view of the matter, the impugned order is bad in law and liable to be set aside.

It is, therefore, prayed that Your Lordship's would be pleased to admit this application, call for the entire records of the case, ask the opposite parties to show cause as to why the impugned order (Annexure-I) should not be set aside and after hearing the parties, set aside the impugned order and/or pass any other order/orders as Your Lordship's would deem fit and proper so as to grant adequate relief to the applicant.

10: Interim order :

It is further prayed that pending disposal of the application, Your Lordship's would be pleased to stay the operation of the impugned order(Annexure-I).



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OFFICE OF THE ACCOUNTANT GENERAL (MISCELLANEOUS)  
IMPHAL

THE ACCOUNTANT GENERAL (MISCELLANEOUS)

**VERIFICATION.**

I, **Shri Ch. Ibopishak Singh, Son of late Udhop Singh**, aged about 40 years, at present serving as **Divisional Accountant in the office of the Executive Engineer, Theubal Project Division No.-II. (Irrigation and Flood Control), Phaying, Mawphou, Manipur, Imphal** do, hereby, verify that the contents of paragraph 1 to 12 are true to my knowledge and belief and that I have not suppressed any material fact.

**SIGNATURE OF THE APPLICANT.**

ANNEXURE -I.

OFFICE OF THE ACCOUNTANT GENERAL (A&E) MEGHALAYA ETC.  
SHILLONG.

E.C. No. DA Cell/105 Dated 20.10.93.

As per the conditions of recruitment and confirmation relating to the Emergency (unqualified) Junior Divisional Accountant as laid down in chapter VII of the Manual of Standing orders (Admn) Vol-I instruction contained in the comptroller and Auditor General's letter No.2274-NIII/24-88-VII-I dated 9/90 and also as per terms and conditions laid down in his appointment letter No.WXI/32 Dated 18.8.87, Shri Ch. Ibopishak Singh, Emergency Divisional Accountant having failed to qualify himself in the Divisional Accountant Grade Examination within the prescribed six chances, is repatriated with immediate effect to his parent Deptt. i.e. office of the Chief Engineer, Flood Control (I & FC), Manipur Imphal and his Service is placed at the disposal of the Chief Engineer, Flood Control (I & FC) Manipur, Imphal.

As required under Para 334 of the Comptroller and Auditor General's M.S.O. (Admn) Vol-I reproduced in Appendix-I of the C.P.W.A. Code, 2nd Edition 1965 the relieved official should prepare a memorandum reviewing the Accounts of the Division (in Triplicate) which the

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(2)

relieved official should examine and forward promptly with his remarks to the Accountant General (A&E) Manipur Imphal with intimation to this office through the Divisional Officer who will record such observation as he may consider necessary. The memorandum is required in addition to the handing over Memo of his Charges to relieving Officer.

Authority : Order dt. 18.10.93 of the file No.DA Cell/2-41/90-91.

Sd/-

Sr. Deputy Accountant General.

Memo No.DA Cell/2-41/90-91/1497-1508 Dt. 9th Nov./93.

Copy forwarded for information and necessary action to :-

Regd.

1. The Chief Engineer, Flood Control, (I & FC) Manipur, Imphal.
2. The Accountant General (A&E) Manipur, Imphal.
3. The Executive Engineer, Thoubel Project Divn. No.-II I & FC, Phaying, Mawphou, Manipur. He is requested to release Shri Ch. Ibopishak Singh Emergency Divisional Accountant, Immediately with the instruction to report to his parent Deptt. i.e. Flood Control ( I & FC) Deptt., Manipur ; Imphal, without waiting for a substitute. Substituted is being posted shortly.

Contd.... 3.



Encl NO C

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No.2011-N-III/92-93.

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Office of the  
CONTROLLER & AUDITOR GENERAL OF INDIA  
10-Bahadur Shah Zafar Marg  
New Delhi - 110 002.  
Date: 2-12-93.

To,

All the Accountant Generals  
(who are dealing D.A.)

Sub: Follow-up action as per Minutes of the Meeting held  
on 14.10.93 between the Dy.C.&A.G. of India and  
representatives of all India Federation of Divisional  
Accountant Association.

Sir,

I directed to refer to this office circular letter  
No.422-N/44-93-II dated 10.11.93 under which Minutes of the  
aforesaid Meeting were circulated.

2. It has been decided that as a one-time measure the  
Emergency Divisional Accountants who have exhausted their normal  
chances and who are in position as E.D. As on the date of receipt  
of this letter may be given a maximum of two special chances to  
pass the Divisional Accountants Grade Examination. This is  
subject to the conditions that those E.D. As who have filed  
applications or petitions before the C.A.T. or High Court, the  
two special chances will be allowed only if they withdraw their  
cases and submit a copy of the order of the order of the Court  
or Tribunal allowing them to withdraw their cases, alongwith the  
request for the special chances. Further, the aforesaid special  
chances will have to be availed of before 31st December 1994.

3. These orders will be effective from the date of issue.

Yours faithfully,

Sd/-

(R.L.KAPOOR)

Sr. ADMINISTRATIVE OFFICER N-

(General Secretary Shri Tapan Das all India Federation of  
Divisional Accountant Association, who collected a copy of the  
Head Quarter's letter No.2011-N-III/92-93 dt.2.12.93 addressed  
to all the Accountant General in India wherein it was stated that.)

Attended  
Addl. Central Govt.  
Standing Council