

**CENTRAL ADMINISTRATIVE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI**

OA No. 1602/2015

Order Reserved on: 26.07.2016

Pronounced on: 01.08.2016

Hon'ble Mr. V.N. Gaur, Member (A)

Tilak Raj Singh (Office Supdt.Retd.)
S/o Sh. Harcharan, aged 50 years,
R/o 364, Prabhat Nagar,
Meerut, U.P.

- Applicant

(Applicant in person)

Vs.

1. Union of India
Through its Secretary,
Ministry of Finance,
Department of Revenue,
South Block,
New Delhi-110001.
2. The Commissioner of
Income Tax, Meerut Region,
Meerut, U.P.

- Respondents

(By Advocate: Sh. R.K.Jain)

ORDER

The applicant has filed this OA with the following prayer:

- “(i) direct R-2 to pay LTC Bill to the applicant.
- (ii) pass any other order/s which this Hon'ble Tribunal may deem fit and proper in favour of the applicant and against the respondents.”

2. The facts of the case in brief are that the applicant is a disabled person, who was serving as Office Superintendent in the office of Tax Recovery Officer under Commissioner of Income Tax (CIT), Meerut. He proceeded on voluntary retirement w.e.f. 11.11.2014. At the time of payment of his retiral dues the respondents have deducted the LTC advance availed by him in the year 2012 along with interest, from the gratuity. From the averments made in the OA, it appears that the applicant took LTC advance to visit Kanyakumari by train in July 2012 for the block year 2010-2013. However, since there was some delay in release of LTC advance, he claims that he could not get reservation from the Railways. He then decided to travel by car to Goa. The respondents permitted the change of destination and travel by road but directed him to return the LTC advance along with interest immediately. The applicant, who argued his case in person, submitted that he met the concerned officials and requested that the LTC advance taken by him earlier may be treated as advance for his forthcoming LTC tour and be adjusted from the final bill and authorities gave verbal approval also. Nonetheless, the DDO continued to issue reminders to him for return of the LTC advance along with interest. The applicant along with his family while travelling by car to Goa, on the way after reaching near Mathura, felt that the route was too long for travelling by road, and changed their mind, and travelled to Lansdown, Pauri, Dalhousie and Amritsar. He intimated this fact to

the department on 13.06.2013 which was received in the office of CIT, Meerut on 14.06.2013. Thereafter though the respondents did not inform him about the decision on his request of change of destination, the DDO continued to remind him to deposit the LTC advance amount with interest without further delay. The applicant was finally informed by the respondents on 13.06.2014 that his request for changing the destination to avail LTC for the block year 2010-13 had been rejected. Separately, in response to an application submitted by the applicant on 26.08.2014 the respondents accepted his request for VRS w.e.f. 11.11.2014. However, in view of the rejection of his request for change of destination of LTC, the amount of LTC advance with interest was deducted from his gratuity.

3. The contention of the applicant was that his request for change of destination was covered by the LTC Rules which permits that if a request for change in declared place of visit could not be made before commencement of outward journey for reasons beyond the control of the official, change of destination can be admitted by Head of Department/Administrative Ministry. The respondents did not consider that he is a handicapped person and he could realise the difficulties of travelling by road after initiation of journey from Delhi to Goa and changed his mind. His request was rejected without giving any reason for the same. He has, therefore, not only suffered the financial loss of LTC advance and the interest thereon

but also the additional amount which he had spent on his LTC tour along with family over and above the amount advanced to him has also not been paid by the respondents. He was, therefore, entitled to refund of not only deducted amount of Rs.36,349/- but payment of additional amount spent by him on availing the LTC.

4. Learned counsel for the respondents vehemently opposed the contentions made by the applicant and submitted that the respondents had given LTC advance and leave encashment amounting to Rs.27,339/- to the applicant on 13.08.2012. Later on, on the pretext that he was unable to get Railway reservation he changed his destination to Goa and sought permission to travel by car. Again by letter dated 13.06.2013 he claimed that he performed journey by car not to Goa but to Pauri, Lancedown, Dalhousie and Amritsar. He also did not submit any document in support of his claim nor submitted any bill. According to LTC Rules, he was to submit the claim within one month of completion of journey. The DDO has, therefore, been writing to him from time to time to return the advance taken by him in the year 2012 but he failed to comply with the same. Ultimately respondents had no option but to recover the LTC advance from the gratuity payable to him on his voluntary retirement in November 2014.

5. Heard the applicant and the learned counsel for the respondents. The applicant had taken LTC advance in the year

2012 for travelling by train to Kanyakumari, but changed it to Goa, travelling by car; and, ultimately travelled by road to destinations in UP hills and Himachal Pradesh. He submitted his second request to change the LTC destination by letter dated 13.06.2013 after completing his journey. However, the respondents dithered decision on the same for more than a year and, as a result as claimed by the applicant, he could not submit the bills for adjustment of the LTC advance with interest. The final order given by the respondents rejecting his request for change of destination does not mention any reason for the same.

6. The LTC Rules give power to the Head of the Department/Administrative Ministry to approve the change in declared place of visit if it is satisfied that the request could not be made before starting the outward journey for reasons beyond the control of the official. The relevant rule is reads as below:

“Change in the declared place of visit – Any change in the declared place of visit should be intimated to the Controlling Authority before commencement of the outward journey. If, however, it is established that the request could not be made before commencement of the outward journey for reasons beyond the control of the official, change of destination can be admitted by the Heads of Departments / Administrative Ministry.”

7. There is substance in the contention of the applicant that respondents had power to accept his request for change in the LTC destination but the respondents did not act in time. While waiting for the decision he could not submit the bill as it would have been

infructuous exercise in the absence of approval of the change in destination by competent authority. We, therefore, cannot hold him responsible for the delay in submission of the final bill. The delay on the part of respondents in taking a decision has made him liable to pay further interest on the amount of LTC advance.

8. Since there is a provision in the LTC Rules authorising the Head of Department to approve the request for change in the declared place of visit as mentioned earlier in this order, the respondents, ought to have indicated the reasons for not accepting the request of the applicant.

9. In view of these facts and circumstances, the order dated 26.09.2014 (Annexure A-3) issued by respondent no.2 rejecting the request of the applicant is quashed. The respondents are directed to consider the request of the applicant dated 30.10.2013 for changing the LTC destination of the block year 2010-2013 keeping in view the reasons indicated therein and the provision of LTC Rules *ibid* and pass a reasoned and speaking order. In the event of respondents approving the change of destination, the applicant shall be entitled to the reimbursement of his aforementioned LTC claim in full. He will be liable to pay interest from the date of drawing the LTC advance to the date he submitted his application for change destination i.e. 14.06.2013, as per the rules. The interest charged after that date shall be refunded to the applicant. This

exercise may be completed within a period of three months from the date of receipt of a copy of this order. No costs.

(V.N. Gaur)
Member (A)

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