

**CENTRAL ADMINISTRATIVE TRIBUNAL  
HYDERABAD BENCH  
HYDERABAD**

**OA/20/142/2018**

**Dated: 18/04/2019**

Between

V. Jeevala Naik,  
S/o. late Sankriya Naik, aged 59 years,  
Occ: Dy. Commissioner of Income Tax (Group A),  
O/o the Principal Commissioner of Income Tax,  
4<sup>th</sup> floor, Raj Kamal Complex, Lakshmipuram,  
Guntur.

... Applicant

AND

1. Union of India rep. by  
The Secretary, Govt. of India,  
Ministry of Finance, Dept. of Revenue,  
Central Board of Direct Taxes,  
North Block, New Delhi ó 110 001.
2. The Chairman,  
Central Board of Direct Taxes,  
Govt. of India, Ministry of Finance,  
Dept. of Revenue, North Block,  
New Delhi ó 110 001.
3. The Principal Chief Commissioner of Income Tax,  
Andhra Pradesh & Telangana, 10<sup>th</sup> floor,  
Income Tax Towers, A.C. Guards,  
Hyderabad ó 500 004.
4. The Principal Commissioner of Income Tax,  
4<sup>th</sup> floor, Raj Kamal Complex,  
Lakshmipuram, Guntur.
5. The Under Secretary to the Govt. of India,  
Ministry of Finance, Dept. of Revenue,  
Central Board of Direct Taxes,  
New Delhi ó 110 001.

... Respondents

Counsel for the Applicant : Mr. K.R.K.V. Prasad  
Counsel for the Respondents : Mr. R.V. Mallikarjuna Rao,  
Sr. PC to CG

**CORAM :**

***Hon'ble Mr. Justice L. Narasimha Reddy, Chairman***  
***Hon'ble Mr. B.V. Sudhakar, Admn. Member***

**ORAL ORDER**

(Per Honøble Mr. Justice L. Narasimha Reddy, Chairman)

The applicant was issued a charge memo dated 11.10.2017 with reference to his functioning as Deputy Commissioner of Income Tax. It was alleged that he passed certain orders in relation to certain assessments which proved to be detrimental to the revenue of the department. Four articles of charge were mentioned. After receipt of the same, the applicant made a request through letter dated 21.11.2017 to furnish copies of certain documents. That request was rejected through a letter dated 02.01.2018. The charge memo as well as the letter dated 02.01.2018 are challenged in this O.A.

2. The applicant contends that the charge memo was not approved by the Finance Minister, as required under the law laid down by the Honøble Supreme Court in *B.V. Gopinath v Union of India* and that the authentication was also not properly done. Reference is made to the order dated 03.11.1958 issued in this behalf. It is also pleaded that the articles of charge

relate to the functioning of the applicant as a quasi judiciary authority and the same cannot constitute basis for issuance of charge memo.

3. The respondents filed counter affidavit opposing the O.A. It is stated that the charge memo was approved by the Finance Minister and that the allegation made in this regard is not correct. According to the respondents, authentication was also properly done. As regards the plea about the quasi judiciary or stale nature of the allegations, they stated that there is nothing in law which prohibits the authorities from inquiring into the charges of this nature. The applicant can put forward such objections before the Inquiry Officer or the Disciplinary Authority.

4. We heard Sri K.R.K.V. Prasad, learned counsel for the applicant and Sri R. Pavan Maitreya, counsel representing Sri R.V. Mallikarjuna Rao, learned Senior Panel Counsel for the respondents.

5.       xx   xxxxx               xxxxxxxxxxxxxxxxxxxxxxxx

( to be dictated)

6. The O.A. is dismissed. There shall be no order as to costs.

**(B.V. SUDHAKAR)**  
**MEMBER (ADMN.)**

**(JUSTICE L. NARASIMHA REDDY)**  
**CHAIRMAN**

*pv*