

CENTRAL ADMINISTRATIVE TRIBUNAL, JABALPUR BENCH
JABALPUR

Original Application No.200/00127/2018

Jabalpur, this Thursday, the 02nd day of May, 2019

HON'BLE MR. NAVIN TANDON, ADMINISTRATIVE MEMBER

Dr. J.K. Goyal, Son of Shri M.L. Goyal, Chief Commissioner of Income Tax (Retd) Tulip 301, Amaltas Building Moulshree Vihar, Opp. Hotel Babylon International VIP Road (Ram Mandir Marg), Raipur – 492006 (CG), Mobile – 9479255568, Email – drjkgoyal@gmail.com **-Applicant**

(By Advocate – S/Shri A.P. Shrivastava and Sapan Usrethe)

V e r s u s

1. Union of India through Revenue Secretary, Ministry of Finance, North Block, New Delhi – 110001.
2. Chairman, Central Board of Direct Taxes, North Block, New Delhi – 110001.
3. Principal Chief Commissioner of Income Tax, Central Revenue Building, Hoshangabad Road, Bhopal (M.P.) – 462011.
4. Chief Commissioner of Income Tax, Central Revenue Building, Civil Lines, Raipur (CG) – 492001.
5. Principal Chief Controller of Accounts, Central Board of Direct Taxes, 9th Floor, Lok Nayak Bhavan, Khan Market, New Delhi – 110003.
6. Zonal Accounts Officer, Central Board of Direct Taxes 101, ReenaApts, Pachpedi Naka Raipur (CG) – 492001.
7. Zonal Accounts Officer, Central Board of Direct Taxes 82, MP Nagar, Zone II Bhopal (M.P.) – 462011 **-Respondents**

(By Advocate – Shri Sanjay Lal)

ORDER (ORAL)

The applicant retired as Chief Commissioner of Income Tax on 30.11.2004. At the time of his superannuation, disciplinary proceedings were pending against him, which were finally dropped on 30.01.2015.

2. The applicant is aggrieved that he has not been paid all the retiral dues and the interest thereon as per rules.

3. Learned counsel for both the parties agree that the main issue is regarding the commutation of pension.

4. Learned counsel for the applicant submits that the applicant is entitled for a conversion factor, which is relevant to 61 years of age (age next birthday) and not 71 years as has been calculated by the respondents.

5. Learned counsel for the applicant brought my attention to letter dated 17.11.2004 (Annexure RJ-2) from Zonal Accounts Officer, Bhopal to Assistant Commissioner of Income Tax (Headquarter) (Admin), wherein it has been stated that the pension papers of the applicant has been checked & found to be correct and the PPO will be issued on receipt of “Vigilance clearance certificate”.

6. From the above, it can be presumed that the request for commutation has also been made prior to applicant's retirement, whereas the respondent No.3 in his reply at Para 2 has mentioned that the commutation of pension shall become absolute on the date on which the application is received by the Head of office i.e. on 09.04.2015. Since the request for commutation was submitted by the applicant even prior to his retirement, the date of consideration of commutation of pension on 09.04.2015, does not appear to be proper.

7. Accordingly, respondents are directed to recalculate the commutation of pension on the date of retirement of the applicant. It is possible that the applicant may have been paid extra pension without deducting commutation value in the intervening period. Similarly, applicant may have been paid lesser amount of commuted value of pension. The time value of cash flow on both sides shall be calculated on the same interest rate. This exercise shall be completed and payment made within a period of 60 days from the date of receipt of a certified copy of this order.

8. Regarding the relief prayed for in Para 8, except the commutation part, we find that these pertain to calculation

mistakes, if any. Therefore, I feel, interest of justice will be met by directing respondent No.3 to convene a meeting with the applicant, wherein respondent No.6 should also be called to explain such calculations to the applicant. This should be done as early as possible but not later than 31.07.2019. In case the applicant still feels aggrieved, he shall be at liberty to initiate appropriate proceedings, as available under the law.

9. With the above observations, the O.A is disposed of. No costs.

**(Navin Tandon)
Administrative Member**

am/-