

IN THE CENTRAL ADMINISTRATIE TRIBUNAL

CALCUTTA BENCH, KOLKATA

OA . 282/2019

MA 159/2019

PARTICULARS OF THE APPLICANTS :

- Subrata Paul, son of Late Sachindra Prasad Paul, residing at Arabinda Pally, Barasat, Kolkata - 700124.
- Varun Varshney, son of Pavan Prakash Varshney, residing at 79/9 S.C. Chatterjee Street, Konnagar - 712235.
- 3. Ritwick Upadhyaya, son of Ramesh Upadhyaya, residing at BC-76, Shyam Apts, Samarpally, Kestopur, Kolkata 700102.
- 4. Binay Kumar Agrawala, Murari Lal Agrawala, 69, Station Road, C/O Vandana Dresses, Burnpur, Paschim Burdwan, Pin -713325.
- 5. Kanchan Barash, son of Late Sambhu Nath Barash, residing at A-46, Diamond Park, Kolkata-700 104.
- 6. Aditya Saraswat, son of Anand Swarup Saraswat, residing at 17/1, Mukhram Kanoria Road, Flat No. 3, Howrah -711101.
- Sudipta Narayan Basu, son of Sunil Narayan Basu, residing at 17A, Nakuleswar Bhattarcharjee Lane, Ekam Park View, Flat No-3C, Pin-700026.

Heli

- 8. Surajit Pramanick, son of Late Jagadish Chandra Pramanick, residing at Sunrise Estate, Flat B201, 14c, Radhanath Chowdhury Road, Kolkata - 700015.
- Shashi Bhushan Prasad, son of Late Ganpat Prasad, residing at H.No. 39, Road No. 03, Birsa Nagar Colony, Ranchi, Jharkhand 834003.
- 10. Biswanath Naskar, son of Late Tulsi Charan Naskar, residing at Village- North Shashan, P.O.- Ramgopalpur, District- 24 Pragana (South), West Bengal- 743387.
- 11. Upananda Chattopadhyay, son of Shri Subodh Ranjan Chatterji, residing at 20/2, Kajipara Road, Parnasree, Kolkata-700060.
- 12. Satayendra Kumar, son of Janak Nandan Prasad, residing at Village- Chainpur, Post- Sherghati, District- Gaya, Bihar- 824211.
- 13. Rajeev Kumar, son of Ramakant Dubey, residing at Magadh Colony, Chandauti More, Behind Transmission I.B. (On Nala), Gaya, Bihar- 823 001.
- Vivekanand Mandal, son of Late Baneshwar Maholi, residing at Village- Tharha, Post- Harda, P.S.- K. Hat, District- Purnea, Bihar 854301.
- 15. Hrushikesh Swar, son of Banchhanidhi Swar, residing at Plot No. 34/1086, Road No. 8, Jagannath Nagar, Ggp Colony, Bhubaneshwar, Odisha-751025......

holy

- 16. Kshitish Kumar Mohanty, son of Late Mohendra Kumar Mohanty, residing at Plot No. 192/2977, Near Sai Apartment, Post- Kumbhar Sai, Banda Chhak, Bidanasi, P.S.- Bidanasi, Cuttack, Odisha - 753 014.
- 17. Manoj Kumar Kar, son of Atul Chandra Kar, residing at Priyanagar, Sodepur, North 24 Pragana, Kolkata- 700 110.
- 18. Lakhmi Kant Naskar, son of Late Lalit Naskar, residing at Thanamakhua, PO- D. S. Lane, Howrah, West Bengal-711109.
- 19. Subir Paul, son of Late Dwijendra Nath Paul, residing at 18, Ultadanga Main Road, Kolkata- 700067.
- 20. Chunna Kant Pathak, son of Kali Kant Pathak, residing at 18, Ultadanga Main Road, Kolkata- 700067.

20.1. 18.1. 19.1

- 21. Tapati Naroo, son of Late Nirmal Chandra Naroo, residing at 17, Ananda Shree, Garia, Kolkata- 700084.
- 22. Tamal Kanti Sardar, son of Late Kanai Lal Sardar, residing at 3/1, K. B. Naskar Road, Tentukberia, Garia, Kolkata 700084.
- Ujjal Sutradhar, son of Late Narayan Sutradhar, Sitaram
 Road, residing at Dibrugarh, Assam 786001.
- 24. Md Robiul Ahmed Mazumdar, son of Sahabul Haque Mazumdar, residing at House No. 17, Bishnu Jyoti Path, Bye Lane-Sonali Path 2, Sahnagar, Hatigaon, Guwahati, 781038.

hali

- 25. Sujit Mitra, son of Late Nagendra Nath Mitra, residing at Debigarh-2, 3rd Lane, Madhyamgram, 24-pgs North, Kolkata- 700129.
- 26. Swapan Kumar Chowdhury, son of Late Chittaranjan Chowdhury, residing at 530 A/1, Ashokenagar, Ashokenagar, 24pgs North, 743222.
- 27. Debabrata Biswas, son of Late Nirode Ranjan Biswas, residing at 7/1, School Road, Kalianibas, P.O. Nonachandanpukur, Kolkata-700122.
- 28. Lalitendu Patra, son of Laxmidhar Patra, residing at 3/D, Amrita Plaza, Satya Nagar Bhubaneswar-751007.
 - 29. Manas Ranjan Mishra, son of Dinabandhu Mishra, residing at 91/1, Jagannath Colony Lane-2, Brahmeswarpatna, Bhubaneswar-751018.
 - 30. Ajaya Kumar Das, son of Dhruba Ch Das, residing at Plot.No.502, Das Nivas, Nayapally, Bhubaneswar-751012.
- Durga Prasad Acharya, son of Sanker Prasad Acharya, residing at Type-3/44, C.R. Colony, Behind Ayakara
 Bhawan, Bhubaneswar-751007.
- 32. Subhadeep Sahu, son of Ramachandra Sahu, residing at Gayatri Colony, Kainsir Road, Ainthapali, Sambalpur-768004, Odisha.

hah

- 33. Hoiting Vaiphei, son of Late Mangkhohen Vaiphei, residing at Paite Veng, Sangaiprou, Kwakeithel, Imphal, Manipur-795001.
- 34. Lamneimang Vaiphei, son of Late Mangkhonek Vaiphei, residing at Flat-5D, Ananda Nagar Bylane-2, G.S Road, Guwahati-781005.
- 35. N. Hoinu Houkip, son of Thangkholun Haokip, residing at Qtr. No. 02/Type-4, Aayakaar Aawaas, Hengrabari, Vip Road, Guwahati.
- 36. Shishira Kumar Hembram, son of Late Madhu Sudan Hembram, residing at Maniapatala, Bobarghati, Via-Danagadi, Jaipur, 755026.

All are working as Income Tax Inspectors under diffident Principal Chief Commissioner of Income Tax.

...... APPLICANTS

-VERSUS-

- 1) Union of India, through the Secretary, Ministry of Finance, Department of Revenue 128-A, North Block, New Delhi 110001.
- The Chairman Central Board of Direct Taxes, North Block,
 New Delhi-- 1
 - 3) Directorate of Income Tax, (Income Tax and Audit),

hali

Ministry of Finance, Department of Revenue, 5th floor, Mayur Bhawan, New Delhi-110001.

- 4) The Additional General of Income Tax (Training),
 National Academy of Income Taxes, Chhindwara Road,
 Nagpur 440030.
- 5) The Principal Chief Commissioner of Income Tax, West Bengal and Sikkim Office at Aayakar Bhawan, P-7, Chowringhee Square, Kolkata 700069.
- 6) The Additional Director General of Income Tax, Direct
 Taxes Regional Training Institute, Kolkata.

.....RESPONDENTS.

hehi

No. O.A. 350/00282/2019 M.A. 350/00159/2019

Date of order: 26.2.2019

Present

Hon'ble Dr. Nandita Chatterjee, Administrative Member

For the Applicant

Mr. A. Chakraborty, Counsel

For the Respondents

Mr. R. Halder, Counsel

ORDER (Oral)

Per Dr. Nandita Chatterjee, Administrative Member:

The instant Original Application has been filed by the applicants seeking the following relief:-

- "(a) Office Order/Instruction No. F. No. ADG/Exams/ITODE/16-17/4517 dated 28.2.2017 issued by the respondent No. 2 is not tenable in the eye of law and as such the same may be quashed.
- (b) Office Order/Instruction being No. NADT/P&R/ITO Exam/2016-17/3325 dated 02.03.2017 issued by the respondent No. 3 is not tenable in the eye of law and such the same may be quashed.
- (c) Such further or other Order or Orders be passed and/or direction/directions be given as Your Lordships may deem fit and proper.
- (d) Leave may be granted to file this Original Application jointly under Rule 4(5)(a) of the CAT Procedure Rule 1987."
- 2. An M.A. bearing No. 350/00159/2019 arising out of O.A. No. 350/00282/2019 praying for joint prosecution is allowed on the basis of common interest as well as common cause of action and is disposed of accordingly.
- 3. Heard Ld. Counsel for both sides and examined records. The matter is taken up at the admission stage.
- 4. The case of the applicants, in brief, as submitted by their Ld. Counsel, is that the applicants were initially appointed in different ministerial cadres with the respondent authorities, subsequently promoted as Inspectors of Income Tax and thereafter as Income Tax Officers on adhoc basis. That, although they had cleared the departmental examinations having completed three years of service as Inspectors, the respondent authorities issued an Office Order dated 28.2.2017 introducing Exit Level examination with a bench mark for qualifying for Executive Level Posts. That, all the applicants had been nominated for the Orientation

hi

Course of newly promoted Income Tax Officers and they had started undergoing the scheduled training sessions. When the applicants came to learn that Exit Level Examinations were due to be held on 4.3.2019, they have approached the Tribunal for quashing the Office Orders dated 28.2.2017 and 2.3.2017 as well as for an interim relief to allow them to continue in the posts of Income Tax Officers without insisting on their participation in the Exit Level Examination dated 4.3.2019.

Ld. Counsel for the applicant further submits that the representations of the applicants at A-5 collectively to the O.A. are pending with the concerned respondent authorities, and, that, the applicants would be fairly satisfied if a direction is issued to the concerned respondent authorities to dispose of the said representations in a time bound manner with such interim direction as sought for.

As the applicants have to exhaust their recourse to departmental remedies as mandated by Section 20 of the Administrative Tribunals Act, 1985, it would not be prejudicial if a direction is issued on the respondent authorities to decide on the representations of the applicants in accordance with law.

- 5. Accordingly, without entering into the merits of the matter, I direct the respondent No. 5, who is the Principal Chief Commissioner of Income Tax, West Bengal and Sikkim Office at Aayakar Bhawan, Kolkata to examine the representations of the applicants received on 20.2.2019 in his office and to dispose of the same with a reasoned and speaking order in accordance with law, within a period of two weeks from the date of receipt of a copy of this order. Decisions arrived at should be communicated forthwith to the applicants. Participation of the applicants in the said Exit Level Examination would remain stayed till such time that the representations are disposed of.
- With these directions, the O.A. is disposed of.
 No costs.

(Dr. Nandita Chatterjee) Administrative Member