

CENTRAL ADMINISTRATIVE TRIBUNAL,  
MUMBAI BENCH, MUMBAI

O.A.294/2019

Dated this Wednesday the 1st day of May, 2019

Coram: Dr. Bhagwan Sahai, Member (A).  
Shri R. N. Singh, Member (J).

1. Mr. Hemant Kumar Tantia,  
Age 53 years,  
Son of Late Jugal Kishore Tantia,  
working as Joint Commissioner  
of Customs & CGST, Pune-II,  
GST Bhawan, ICE House,  
Opp. Wadia College, Pune  
Residing at: Bldg J. Flat 203,  
Maheshwari Nagar, Kandivita,  
M.I.D.C., Andheri (E),  
Mumbai-400 093.

...Applicant.

( By Advocate Shri S. V. Marne).

**Versus**

1. Union of India  
Through the Secretary,  
Ministry of Finance,  
Department of Revenue,  
Central Board of Indirect  
Taxes and Customs, North  
Block, New Delhi 110 001.
2. The Chairman,  
Central Board of Indirect  
taxes and Customs,  
North Block,  
New Delhi-110 001.

... Respondents.

O R D E R (O R A L)

Per : R. N. Singh, Member (Judicial)

Present.

1. Shri S. V. Marne, learned counsel for the  
applicant.
2. Heard him. We have carefully perused the



case record.

3. By way of the present OA the applicant has challenged the memorandum no.2/2019 dated 21.02.2019 (Annexure A-1) vide which the Disciplinary Authority of the applicant has proposed to hold the inquiry against the applicant under Rule 14 of CCS (CCA) Rules 1965 for the Article of Charges enclosed therein such memorandum.

4. The learned counsel for the applicant submits that the allegations made against the applicant have been denied by the applicant vide his letter dated 07.03.2019 (Annexure A-3). The relevant portion of the letter dated 07.03.2019 reads as under:

"From  
Hemant Kumar Tantia,  
Joint Commissionerate,  
CGST Pune-II Commissionerate  
CGST Bhavan, 41-A,  
Sasoon Road,  
Pune-411 001.

Date: 07<sup>th</sup> March, 2019

To,  
The Under Secretary to the  
Government of India,  
Ad-V,  
Ministry of Finance,  
Department of Revenue,  
Central Board of Indirect  
Tax and Customs,  
6<sup>th</sup> Floor, HUDCO Vishala Building,  
Bhikaji Kama Place,  
Delhi-110066.

Sir,



**Sub: Memorandum No.2/2019 dated 21<sup>st</sup>  
February, 2019 issued vide  
F.No.C.14011/37/2018/Ad.V/1442-  
regarding.**

Please refer to the above mentioned Memorandum issued to me under Rule 14 of the CCS (CCA) Rules, 1965. I have directed to file my statement of defence within 15 days from the receipt of the said Memorandum.

At the outset, I deny the charges leveled against me and in order to submit my well reasoned reply, I require the certified copies of all the releid upon documents (RUDs) as mentioned in Annexure -III of the said Memorandum as well as the screen shots of the assessment/examination remarks given in the system pertaining to the Bills of Entry 3214478 dated 10.11.2015 and 5143797 dated 04.05.2019 at the earliest. Further, I may be given opportunity to be heard in person so that I can explain my innocence in this issue.

Yours faithfully,

(Hemant Kumar Tantia)  
Joint Commissioner  
CGST-Pune-II  
Commissionerate."

5. From the aforesaid, it is evident that at this stage no cause of action has accrued to the applicant in as much as the applicant is yet to file his complete reply to the impugned charge-memo.

6. The learned counsel for the applicant at this stage submits that the applicant is under bonafide apprehension that even without supplying the documents required by him and referred to in his



reply dated 07.03.2019, the Competent Authority may proceed in the matter even if he makes a representation on getting the requisite documents. He further submits that the applicant shall be satisfied if the OA is disposed of with directions to the respondents to supply the documents sought by him vide his reply dated 07.03.2019 to enable him to make an effective defence statement and after considering such representation of the applicant, the Competent Authority shall pass a reasoned and speaking order.

7. In view of above, the OA is disposed of with directions to the respondents to provide the relevant documents to the applicant in accordance with relevant rules to enable him to make an effective representation and consider the same within six weeks from the date of receipt of certified copy of this order and communicate the same to the applicant within two weeks thereafter.

8. In the above terms, the OA is disposed of.

No order as to costs.

(R. N. Singh)  
Member (J)

(Dr. Bhagwan Sahai)  
Member (A)

V.  
Jw  
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