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**CENTRAL ADMINISTRATIVE TRIBUNAL
MUMBAI BENCH, (CAMP.AT NAGPUR)**

ORIGINAL APPLICATION No.2226/2017

Date of Decision: 30th April, 2019

**CORAM: R. Vijaykumar, Member (A)
R.N. Singh, Member (J)**

Arun S/o Ramkrishna Pimpalwar,
Aged about 74 years, occ. Retired,
R/o Shri Krishnum Apartment,
Daga Layout, North Ambazari Road,
Nagpur.

...Applicant.

(By Applicant Advocate: Shri M.M. Sudame).

Versus.

1. Union of India, Through
Its Secretary, Ministry of Finance,
Department of Revenue,
Central Board of Direct Taxes,
North Block,
New Delhi-110001.

2. Chief Commissioner of Income
Tax, Aykar Bhawan, Civil Lines,
Nagpur-440001.

... Respondents

(Respondents by Advocate Shri R.A. Gupte).

Reserved on : 18.02.2019.

Pronounced on : 30.04.2019

ORDER

Per:- R.N. Singh Member (J)

This OA has been filed by the applicant under Section 19 of the Administrative Tribunals Act, 1985 seeking the following reliefs:-

"(i). Call for the record and proceedings pertaining to the order dated 04.08.2017 (Annexure A-1) issued by the disciplinary authority to the applicant imposing penalty of withholding of 30% of monthly pension for a period of 03 years and peruse the same.

(ii). Quash and set aside the order dated 04.08.2017 (Annexure A-1) issued by the disciplinary authority to the applicant imposing penalty of withholding of 30% of monthly pension for a period of 03 years.

(iii). Grant any other relief which this Hon'ble Tribunal deems fit in the facts and circumstances of the case.

(iv). Allow this application and award the cost of this application from the respondents."

2. The facts of the case as contended by the Applicant are that while working as Assistant Commissioner of Income Tax a Charge-sheet dated 07.11.2000 (Annexure A-2) was issued for major penalty under Rule 14 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965 alleging inter-alia XIV

Article of charges pertaining to various assessment cases while working at Akola during the period June, 1985 to May, 1988. Thereafter, the enquiry was conducted by one Shri R.T. Pali, Enquiry Officer on 27.05.2003, 12.06.2003, 19.06.2003, 11.07.2003 and 28.06.2004. The Enquiry Officer submitted his report on 14.10.2014 which was supplied to the applicant along with OM on 31.08.2016 (Annexure A-8). The Enquiry Officer held all the charges proved against the applicant. The Disciplinary Authority gave an opportunity to the applicant to make a representation to the Enquiry Officer's report. The applicant submitted his representation on 04.10.2016 (Annexure A-9). Thereafter, the Disciplinary Authority issued an order dated 04.08.2017 (Annexure A-1) imposing the penalty of withholding of 30% of monthly pension for a period of three years which reads as under:-

"F. No. C-14011/16/95-V&L
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
New Delhi 110001.

Dated: 04 August, 2017.

Order under Rule 9 of CCS (Pension)
Rules, 1972

WHEREAS, a charge sheet was issued to Sh.A.R.Pimpalwar, DCIT (Retd.) (91604), herein below called CO, under Rule 14 of the CCS (CCA) Rules, 1965 vide F No C-14011/16/95-V&L on 07-11-2000. The proceedings were continued u/r 9 of CCS (Pension) Rules 1972 after the retirement of the CO on 31-12-2003. The charge sheet contains fourteen Articles of Charge alleging that Shri A.R. Pimpalwar, ACIT (retired) while functioning as ITO at Akola during the period June, 85 to May, 1988 has:-

- i) Initiated penalty proceedings u/s. 271(1)(c) of the I.T. Act, in the case of M/s. Vishal Builders, Akola for the asst. Year 1987-88 and subsequently dropped the proceedings without assigning any reasons.
- ii) Completed assessments in the cases of M/s. Giridhar Hosiery, Akola (A.Y.1986-87) and M/s. Giridhar Handloom House (AY 1987-88) in a gross negligent manner, despite having incriminating documents in his possession.
- iii) Granted registration to the firms
 - a) M/s. Atul Sales Corporation Akola; and
 - b) M/s. Ainulla Khan & Co., Patur for the Assessment Year 1987-88 without verifying the genuineness of the firms.
- iv) Completed assessment in the case of M/s Durga Corporation, Akola for AY 1986-87 without conducting proper scrutiny, by wrongly treating the return under the Amnesty Scheme when the conditions of the said scheme were not fulfilled and failing to levy interest u/s. 215.
- v) Completed the assessment in the case of M/s Suraj Deo Udyog, Akala the Assessment Year 1987-88 without conducting proper scrutiny and enquiries, warranted in the light

of instructions issued by the IAC in the said case.

vi) Had taken up the case of M/s. Santosh Kumar Teckchand, Akola for the Assessment Year 87-88 for scrutiny in violation of instructions of the CBDT for selection of cases for scrutiny and delayed the assessment proceedings upto 31.03.88 when it could have been completed much earlier, thereby handling the assessment in a gross negligent manner.

vii) Failed to make necessary investigation in the case of M/s. Steel Home, Akola for the Assessment Year 1986-87 and earlier years and also failed to follow the instructions issued by his superior authority, namely, IAC, Akola.

viii) Completed the assessment in the case of M/s. Balaji Enterprises, Akola for the Assessment Year 1987-88 u/s. 143(3) in a dishonest manner despite written instructions from the then IAC, Akola Range, Akola to complete the assessment u/s. 143(1).

ix) Completed the assessments in the cases of

a) M/s. Dilip Traders, Akola -
A.Y.1986-87

b) M/s. Shri Balaji corpn, Akola -
A.Y.1985-86

c) M/s. Parasram Choitram, Akola -
A.Y. 1986-87

d) M/s. Dhoribhai Desaibhai Patel &
Co., Akola -
A.Y. 1984-85

e) M/s. Bajranglal Oil & Pulse Mills,
Akola - A.Y. 1985-86

f) M/s. K. Manoharlal Saraf, Akola -
A.Y. 1986-87

without conducting necessary scrutiny and enquiries.

x) Acquired an immovable property in the name of his wife from a person with whom he had official dealings,

without obtaining the previous sanction of the prescribed authority, thereby violating Rule 18(2) of the CCS(Conduct) Rules, 1964 nor have the sources of investment in the said property been explained despite providing specific opportunity.

xi) Entered into transactions in respect of shares of the value exceeding Rs.5,000/- and did not report these transactions to the prescribed authority, thereby violating Rule 18(3) of the CCS (Conduct) Rules, 1964 nor has he explained sources of investment in the said shares despite providing specific opportunity.

xii) Failed to furnish information in statement I to VI as required vide letter No.NSK/D/110(G-56)/95.96/124, dt.23.06.95 of CIT, Nashik, even after several reminders by the CIT, Nashik and DCIT, range-2, Jalgaon, exhibiting insubordination.

xiii) That despite repeated directions, failed to furnish an acknowledgement for service of O.A. No.653/96 sent to him by CIT, Nashik vide letter No. NSK/D/CAT/96-97/564 dated 20.10.96, exhibiting insubordination.

xiv) Remained absent from his headquarters at Jalgaon without permission during most part of his suspension and did not care to reply to the various memoranda calling for his explanation for his absence, exhibiting insubordination.

By the aforesaid misconduct, Shri A.R. Pimpalwar has shown lack of devotion to duty and displayed conduct unbecoming of a Government servant thereby violating Rules 3(1)(ii) and 3(1)(iii) of the CCS (Conduct) Rules, 1964.

2. AND WHEREAS, after the denial of charges by the CO, inquiry proceedings were held against Sh. A.R. Pimpalwar, DCIT (Retd.), the Charged Officer (CO).

3. AND WHEREAS, the IO submitted the inquiry report on 14.10.2014, which was examined by the DA, who after considering the entire facts on record accepted the inquiry report holding tentatively all the fourteen Articles of Charges i.e. Article of Charge I to Article of Charge XIV against the CO Sh.A.R. Pimpalwar, DCIT (Retd.) as proved and approved the proposal for providing the IO report along with tentative view of the DA to the CO Sh.A.R. Pimpalwar, DCIT (Retd.) for his comments/representation.

4. AND WHEREAS, vide OM dated 31.08.2016 an opportunity was provided to the CO Sh.A.R. Pimpalwar, DCIT (Retd.) for submission of his comments/representation on the inquiry report dated 14.10.2014 and tentative view of the DA thereon.

5. AND WHEREAS, the comments of the CO in response to the OM dated 31.08.2016 were received vide his letters dated 04.10.2016 and 15.10.2016, and after careful consideration of all the material available on record and representation of CO, the DA holds all the fourteen Articles of Charge i.e. Article of Charge I to Article of Charge XIV against the CO as proved and holds him guilty of grave misconduct and negligence.

6. NOW THEREFORE, the DA has decided to impose on the CO penalty of 'withholding of 30% of his monthly pension otherwise admissible to him for a period of 3 years' and order for release of his gratuity, if not required in any other case.

(By order and in the name of the President of India)

*(Ravi Kumar Verma)
Under Secretary to the Government of India*

To,
Sh.A.R. Pimpalwar, DCIT (Retd.)
Through Pr.Chief Commissioner of Income
Tax (CCA), Nagpur."

Being aggrieved of the aforesaid order, the applicant has preferred the present OA.

3. The applicant in the present OA has taken the following grounds:-

(i). The applicant has acted in a quasi judicial capacity under the Income Tax Act hence, hence cannot be subjected to the disciplinary action. Therefore, the charge-sheet and the departmental enquiry are liable to be quashed and set aside.

(ii). The charge-sheet was served upon the applicant after the delay of 17 years and on this ground the charge-sheet and the departmental enquiry are liable to be quashed and set aside.

(iii). The Enquiry Officer failed to appreciate that an explanation dated 25.03.1988 was considered by the applicant and then only the proceedings were dropped in the case of Vishal Builders.

(iv). The Enquiry Officer failed to consider that the charges were based on the subjective satisfaction and should not arrive on any definite consideration. Therefore, the charges cannot be held to be proved.

(v). The Enquiry Officer found that the applicant did not critically examined the case for 1987-1988 by doing proper enquiries and granted undue benefit to the assessee.

(vi). The Enquiry Officer found that the applicant flouted the instructions of CBDT but did not point out as to which CBDT's instructions was violated by the applicant and thus such finding is vague and baseless.

(vii). The Enquiry Officer failed to consider that the applicant conducted enquiries with Sales Tax Department and compared the same that the sales shown in the trading account, also verified the property details, there were no suppression of sales as such, the Enquiry Officer wrongly held the charge as proved.

(viii). The Enquiry Officer failed to appreciate that the shares were purchased by

Prashant Pimpalwar and Aruna Pimpalwar who were independent tax payers.

(ix). The Enquiry Officer found that the applicant failed to furnish certain information after several reminders. But in view of explanation of the applicant that the documents were in possession of CBI they could not be furnished. However, the CBI withdrew the cases as such the charge could not have been held to be proved by the Enquiry Officer.

(x). The Enquiry Officer held that the applicant left Headquarter without permission. However, in reply the applicant had informed that the letters were addressed to IAC, Jalgaon seeking permission to leave Headquarters and order sheet and notice of Special Judge, Jalgaon also shows that he was required to remain present in Court as such this charge could not have been held to be proved.

(xi). The health condition of the applicant is not good. He has undergone Angioplasty at Wockhardt Hospital, Nagpur. He is suffering with

Diabetic, Post Polio Paralysis and also partly deaf and hard of listening.

4. Opposing the claim of the applicant, the respondents have filed reply stating therein that the applicant has challenged the order dated 04.08.2017 imposing penalty of withholding of 30% monthly pension for a period of three years. It is submitted that the applicant vide letter dated 12.12.2000 denied the charges. Thereafter, an oral inquiry was conducted by appointing Shri Satbir Singh, the then JCIT, Mumbai as an Inquiry Officer vide order dated 20.02.2001. Subsequently, the Inquiry Officer was replaced on 26/9/2002 and Shri H Sriniwasulu, the then CIT, Mumbai was appointed as a new Inquiry Officer. In the mean time the applicant challenged the matter before the Hon'ble CAT, Circuit Bench, Nagpur in 2075/2003, which was decided vide order dated 26/9/2003 quashing the charge sheet. The respondent department challenged the aforesaid order of CAT, Circuit Bench, of Bombay by filing a Writ Petition No.1006/2004. The Hon'ble High Court of Mumbai vide its order dated

24.06.2003 directed the respondents to proceed with the inquiry till filing of report by Inquiry Officer. Aggrieved with the aforesaid order of Hon'ble High Court the applicant filed SLP (Civil) No.11812/2004 before the Hon'ble Supreme Court in which the Hon'ble Court vide order dated 23.08.2004 granted an interim staying the inquiry proceedings. The Hon'ble Apex Court after noticing that the matter is still pending before the Hon'ble High Court disposed of the SLP vide order dated 12.12.2005 continuing the interim stay till the disposal of the writ petition pending before the Hon'ble High Court of Bombay. As the matter was sub-judice until the final order in Writ Petition No.1006/2004 as such they could not have acted in respect of disciplinary proceedings pending against the applicant. The Hon'ble High Court of Bombay vide order dated 12-13.02.2013 quashed the judgment of the CAT dated 26.09.2003.

5. Thereafter, the respondents have immediately appointed an Inquiry Officer on 26.12.2013. The Inquiry Officer Shri.Ravjit

Singh Arneja submitted his report dated 14.10.2014. The Inquiry Officer's report was examined and Disciplinary Authority accepted the Inquiry Officer's report and the appellant was asked to offer his comments on Inquiry Officer's report vide OM dated 31.08.2016. The comments of the applicant were received vide letters dated 04.10.2016 and 15.10.2016. The reference to UPSC was made vide letter dated 16.05.2017 for their advice. Finally, penalty order Under Section 9 of CCS (Pension) Rules, 1972 was issued on 04.08.2017 as such there was no delay on the part of the respondents. Moreover, there is no evidence to show that the Inspecting Assistant Commissioner, Akola had given instructions to complete the assessment in a particular way. The applicant has also not submitted the reasons for not carrying out the necessary enquiries with regard to verification of source of capital which was introduced in cash, credit worthiness of donors, whether the partners, two young boys who were subsequently admitted to medical college were acting as beneficiaries of some other person etc.

6. It is contended on behalf of the respondents that the applicant has completed the assessment u/s 143 (3) on 30.03.1988. The applicant while completing the assessment u/s 143(3) has not done proper scrutiny. He has also not replied to charge that the assessment was completed in violation of IAC's instruction. Further, at the time of the applicant had given an advance for purchase of the shares of Asian paints on 06.09.1987, intimation was required to be given for purchase of exceeding a limit of Rs.5000/- for which the applicant was duty bound as such the findings of Inquiry Officer in this regard is correct.

7. The respondents have also placed reliance on several judgments like, *Union of India vs. K.K. Dhawan* (1993 SCC (L&S) 325, *Union of India vs. Duli Chand* (2006 SCC (L&S) 1186), *B.C. Chaturvedi vs. Union of India* 1996 AIR 484 etc.

8. We have gone through the O.A. along with Annexures A-1 to A-12 and Reply filed on behalf of the respondents.

9. We have heard the learned counsel for the applicant and the learned counsel for the respondents and carefully considered the facts and circumstances, law points and rival contentions in the case.

Findings

10. The facts of the case are not disputed by either of the parties. The Disciplinary Authority has passed the order dated 04.08.2017 imposing the penalty of withholding of 30% of his monthly pension for a period of three years under Rule 9 of CCS (Pension) Rules, 1972.

11. So far the ground of delay taken by the learned counsel for the applicant to argue that the impugned orders are vitiated on account to of delay of 17 years is concerned, the same will have to be seen keeping in view the explanation given by the respondents and precisely noted in para-4 and 5 hereinabove. The explanation given in para-4 and 5 herein clearly indicates that the delay has duly been explained by the respondents and the same are apparently for bonafide reasons and therefore such ground is not tenable to challenge the impugned orders.

12. The ground urged on behalf of the applicant that the applicant has acted in a quasi judicial capacity under the Income Tax Act and therefore cannot be subjected to the disciplinary proceedings is to be seen keeping in view the law laid down by the Hon'ble Apex Court in **K.K. Dhawan (Supra)** and reiterated by the Hon'ble Apex Court in **Duli Chand (supra)**. In **K.K. Dhawan's case** the issue was as to whether an authority enjoys immunity from disciplinary proceedings with respect to the matters decided by him in exercise of quasi judicial function. Para-28 and 29 of K.K. Dhawan (supra) read as under:-

"28. Certainly, therefore, the officer who exercises judicial or quasi-judicial powers acts negligently or recklessly or in order to confer undue favour on a person is not acting as a Judge. Accordingly, the contention of the respondent has to be rejected. It is important to bear in mind that in the present case, we are not concerned with the correctness or legality of the decision of the respondent but the conduct of the respondent in discharge of his duties as an officer. The legality of the orders with reference to the nine assessments may be questioned in appeal or revision under the Act. But we have no doubt in our

mind that the Government is not precluded from taking the disciplinary action for violation of the Conduct Rules. Thus, we conclude that the disciplinary action can be taken in the following cases

(i) Where the officer had acted in a manner as would reflect on his reputation for integrity or good faith or devotion to duty;

(ii) if there is *prima facie* material to show recklessness or misconduct in the discharge of his duty;

(iii) if he has acted in a manner which is unbecoming of a government servant;

(iv) if he had acted negligently or that he omitted the prescribed conditions which are essential for the exercise of the statutory powers;

(v) if he had acted in order to unduly favour a party-,

(vi) if he had been actuated by corrupt motive however, small the bribe may be because Lord Coke said long ago "though the bribe may be small, yet the fault is great."

29. The instances above catalogued are not exhaustive. However, we may add that for a mere technical violation or merely because the order is wrong and the action not falling under the above enumerated instances, disciplinary action is not warranted. Here, we may utter a word of caution. Each case will depend upon the facts and no absolute rule can be postulated."

13. Similarly, in para-9 of the **Duli Chand (supra)** the Hon'ble Apex Court rules as under:

"9. In our opinion, Nagarkar case (1999) 7 SCC 409 : 1999 SCC (L&S) 1299 was contrary to teh view expressed in K.K. Dhawan case (1993) 2 SCC 56 : 1993 SCC (L&S) 325 : (1993) 24 ATC 1). The decision in K.K. Dhawan ((1993) 2 SCC 56 : 1993 SCC (L&S) 325 : (1993) 24 ATC 1) being that of a larger Bench would prevail. The decision in Nagarkar case ((1999) 7 SCCC 409 : 1999 SCC (L&S) 1299) therefore does not correctly represent the law. Inasmuch as the impugned orders of the Tribunal and the High Court were passed on the law enunciated in Nagarkar case ((1999) 7 SCC 409 : 1999 SCC (L&S) 1299) this appeal must be allowed. The impugned decisions are accordingly set aside and the order of punishment upheld. There will be no order as to costs."

14. On perusal of the Article of charges and statement of imputation in the disciplinary proceedings against the applicant, it is evident that the same fall under the instances as catalogued by the Hon'ble Apex Court in para-28 of the judgment in **K.K. Dhawan (supra)** and therefore, it is held that the respondents were within their jurisdiction to initiate disciplinary proceedings against the applicant for the allegations levelled against him.

15. So far other grounds taken by the applicant and precisely noted hereinabove in

various sub-paragraphs of para-3 above, we are of the considered view that the applicant has attempted to invoke the jurisdiction of this Tribunal for re-appreciation of the evidence. However, we may note that in view of the trite law on the issue, the scope of judicial intervention is limited in such matters. The Hon'ble Apex Court in the case of **B.C.**

Chaturvedi Vs. Union of India reported in 1995

(6) **SCC 749**, it has been broadly held that the judicial review in disciplinary proceedings is limited to the examination whether the departmental action/proceedings have been held in accordance with rules for governing such disciplinary proceedings; (2) whether there has been any violation of principles of natural justice; (3) whether the decision arrived at is passed on initial certain extraneous evidence /consideration; 4) the conclusion of *prima-facie* arbitrary or captious; or any other similar ground. This view has been subsequently upheld by Hon'ble Supreme Court in the case of ***State of Rajasthan Vs. Mohd. Ayub Naz reported in 2006***

(1) **SCC 589.** Therefore, it can be concluded that the judicial review lies on the aspect of procedural irregularity and denial of legitimate opportunity for presenting his case.

16. Again the **Hon'ble Apex Court in the case of B.C. Chaturvedi v. U.O.I. & ors.** reported in 1995(6) SCC 749 has been pleased to observe that "the scope of judicial review in disciplinary proceedings the Court are not competent and cannot appreciate the evidence."

17. The Hon'ble Apex Court in the case of **Union of India v. Upendra Singh reported in 1994(3) SCC 357** has been pleased to observe that the scope of judicial review in disciplinary enquiry is very limited. The Hon'ble Apex Court has been pleased to observe as under:-

"In the case of charges framed in a disciplinary inquiry the Tribunal or Court can interfere only if on the charges framed (read with imputation or particulars of the charges, if any) no misconduct or other irregularity alleged can be said to have been made out or the charges framed are contrary to any law. At this stage, the tribunal has no jurisdiction to go into the correctness or truth of the charges. The tribunal cannot take over the functions of the disciplinary authority. The truth or otherwise of the charges is a matter for the

disciplinary authority to go into. Indeed, even after the conclusion of the disciplinary proceedings, if the matter comes to court or tribunal, they have no jurisdiction to look into the truth of the charges or into the correctness of the findings recorded by the disciplinary authority or the appellate authority as the case may be."

18. Not only this the Hon'ble Apex Court with regard to scope of judicial review as well as with regard to the quantum of punishment, in the case of **State of Rajasthan v. Md. Ayub Naaz reported in 2006 (1) SCC 589** has been pleased to observe as under:-

"10. This Court in *Om Kumar v. Union of India* while considering the quantum of punishment / proportionality has observed that in determining the quantum, role of administrative authority is primary and that of court is secondary, confined to see if discretion exercised by the administrative authority caused excessive infringement of rights. In the instant case, the authorities have not omitted any relevant materials nor has any irrelevant fact been taken into account nor any illegality committed by the authority nor was the punishment awarded shockingly disproportionate. The punishment was awarded in the instant case after considering all the relevant materials, and, therefore, in our view, interference by the High Court on reduction of punishment of removal was not called for."

19. In the case of **Government of Tamil Nadu & Another vs. A. Rajapadian** reported in **AIR 1995 SC 561**, the Hon'ble Apex Court held that it has been authoritatively settled by string of authorities that the Tribunal cannot sit as a Court of Appeal over a decision based on the findings of the inquiring authority in disciplinary proceedings. Where there is some relevant material which the disciplinary authority has accepted and which material reasonably supports the conclusion reached by the disciplinary authority, it is not the function of the Tribunal to review the same and reach different finding than that of the Disciplinary Authority. It is ruled by the Hon'ble Apex Court that the Tribunal cannot sit in appeal over the findings of Disciplinary Authority and Appellate Authority. It cannot re-appreciate the evidence and substitute its own authority and cannot go into the question of sufficiency or insufficiency of the evidence.

20. In the case of **Government of Tamil Nadu vs. N. Ramamurthy** **AIR 1997 SC 3571** the

Hon'ble Apex Court held "the Tribunal has no jurisdiction to go into the correctness of truth of the charges and the Tribunal cannot take over the functions of the disciplinary authority".

21. In the case of **R.S. Saini Vs. State of Punjab And Others JTI 1999 (6) SCC 507** it was held that the Court while exercising writ jurisdiction cannot reverse the findings of Inquiry Authority on the ground that the evidence adduced before it is insufficient. If there is some evidence on record for the reasonable conclusion of Inquiry Authority, it is not the function of Tribunal to review the evidence and to arrive at own independent findings.

22. In the case of **Shri Parmananda Vs. State of Haryana & Others SLP (Civil) No.6998 of 1988** has held as follows:-

(i). The jurisdiction of the Tribunal to interfere with Disciplinary matter or punishment cannot be equated with an appellate jurisdiction.

(ii). The Tribunal cannot interfere with the findings of the Inquiry Officer or competent authority where they are not arbitrary or perverse.

(iii). If there has been an enquiry consistent with the rules and in accordance with the Principles of Natural Justice , what punishment would

meet the ends of justice is a matter exclusively within the jurisdiction of the competent authority.

(iv). If the penalty can be lawfully imposed and is imposed on the proof of misconduct, the Tribunal has no power to substitute its own discretion.

(v). The adequacy the penalty, unless it is malafide, is not a matter for the Tribunals to be concerned with.

23. In view of the aforesaid, we do not find any infirmity or illegality in the order dated 04.08.2017 (Annexure A-1) as such, we do not think it proper to interfere with the impugned order. In view of the facts and law as discussed above, the OA deserves to be dismissed and is accordingly dismissed. No order as to costs.

(R.N. Singh)
Member (J)

(R. Vijaykumar)
Member (A)

Ak/-
JW
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