

**CENTRAL ADMINISTRATIVE TRIBUNAL
PRINCIPAL BENCH**

O.A./100/201/2019
M.A./100/960/2019

New Delhi, this the 22nd day of April, 2019

Hon'ble Mr. Justice L. Narasimha Reddy, Chairman
Hon'ble Mr. Mohd. Jamshed, Member (A)

Anuradha Mookerjee, Age 57 years
D/o Late Shri Sham Sunder Chaudhry
Principal Commissioner of Income Tax-2
Jalandhar
Pin Code-144001 ...Applicant

(Through Shri Jatin Sehgal and Shri Harish Malik,
Advocates)

Versus

Union of India through:

1. Secretary,
Department of Revenue
Ministry of Finance,
North Block,
New Delhi-110001

2. Chairperson
Central Board of Direct Taxes,
Ministry of Finance,
North Block,
New Delhi-110001

(Through Shri Ravinder Kumar Sharma, Advocate)

ORDER (ORAL)

Justice L. Narasimha Reddy, Chairman

The applicant is Commissioner, in Income Tax Department. She was issued a charge memo dated 14.08.2018. The allegation against her is in relation to the manner in which she dealt with an appeal while working at Patna. The applicant submitted her explanation on 18.10.2018. This OA is filed challenging the charge memo itself.

2. It is stated that the disciplinary proceedings cannot be initiated as regards the orders by the applicant passed in quasi-judicial capacity and if the department is not satisfied with any such orders, the only course open to the respondents, is to pursue remedy in accordance with law. It is also stated that an appeal has since been filed before the Income Tax Appellate Tribunal (ITAT) against the order mentioned in the charge memo. The applicant contends that the disciplinary proceedings were initiated at the crucial stage of her service, with the sole objective of depriving her, of the promotion to the post of Chief Commissioner of Income Tax (CCIT).

3. On behalf of respondents, it is stated that truth or otherwise of the allegation can be decided in disciplinary proceedings and with a view to facilitate early disposal of the matter, an Inquiry Officer (IO) has already been appointed. It is also stated that the case of the applicant was considered by the DPC for promotion to the post of CCIT by following the sealed cover procedure and in case the applicant is exonerated of the charge, she will be extended the benefit of promotion, if found fit, by the DPC.

4. We heard Shri Jatin Sehgal, for the applicant and Shri Ravinder Kumar Sharma, for the respondents.

5. It is no doubt true that the only allegation against the applicant is with regard to the manner in which she is said to have disposed of the appeal relating to M/s Ganga Carriers Pvt. Ltd., pertaining to assessment years 2003-04 to 2009-10, and we do not find any allegation as to lack of integrity on the part of the applicant. At the same time, the plea of the applicant that the charge cannot be framed in relation to her functioning in quasi-judicial capacity is difficult to be accepted, at this stage.

6. The applicant has already submitted her explanation and the IO is also appointed. When she is

already considered for promotion to the post of CCIT, but under sealed cover procedure, it is appropriate that the disciplinary proceedings are completed expeditiously. From the record, we find that the respondents have named only one witness and the inquiry may not take much time. We are of the view that the proceedings can be concluded within three months from today, provided the applicant extends her cooperation.

7. Accordingly, we dispose of this OA directing that the respondents shall commence the disciplinary proceedings before the IO and thereafter before the Disciplinary Authority (DA) and conclude the same within three months from today. It is needless to mention that the applicant shall cooperate. Since the process of seeking advice from UPSC is involved, it is directed that the IO shall make an endeavour to conclude inquiry within four weeks from today, if necessary, by undertaking proceedings on day-to-day basis and thereafter, the DA shall take necessary steps at his level depending on the report of the IO within four weeks thereafter. There shall be no order as to costs.

(Mohd. Jamshed)
Member (A)

(Justice L. Narasimha Reddy)
Chairman