

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P. (C.) No. 4774/2002**

% **Date of Decision: 22.03.2010**

K. K. VEER PETITIONER

Through Mr.Manoj Swarup, Ms. Lalita Kohli,
Advocates

Versus

UNION OF INDIA RESPONDENT

Through Mr.Sachin Datta, Mr.Shariq
Mohammad, Mr.Manikya Khanna,
Advocate

CORAM:

HON'BLE MR. JUSTICE ANIL KUMAR

HON'BLE MR. JUSTICE MOOL CHAND GARG

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| 1. | Whether reporters of Local papers may be allowed to see the judgment? | Yes |
| 2. | To be referred to the reporter or not? | Yes |
| 3. | Whether the judgment should be reported in the Digest? | Yes |

MOOL CHAND GARG, J.

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1. This writ petition has been filed by the petitioner against the judgment and the order dated 27.2.2002 passed by the Central Administrative Tribunal, Principal Bench, New Delhi (for short "the Tribunal") in OA No. 2645/1999, whereby the Tribunal has dismissed the OA filed by the petitioner.

2. The petitioner was proceeded against departmentally under CCS (CCA) Rules vide memo dated 31.7.1991 to face the following charge, i.e.:

"That said Shri K.K. Veer, while working as the Chief Commissioner of Income Tax-II, Calcutta during the financial year 1990-91, passed orders on 5.03.91

abrogating two purchase orders dated 12.1.1988 passed by the Appropriate Authority, Calcutta u/s 269 UD of I.T. Act, 1961, in the case of M/s. Martin Burn Limited, Calcutta (directing the purchase of the immovable property at 2nd floor of Martin Burn House Calcutta). The said Shri K. K. Veer further directed that the above property shall stand re-vested in the transferor, M/s. Martin Burn Limited. An examination of the facts and circumstances relating to the above actions of the said Shri K. K. Veer, shows that he entertained a petition of M/s. Martin Burn Limited without any jurisdiction or legal authority to do so, allowed the party to introduce new claims of a dubious nature that altered the complexion of the case, accepted these claims as facts without any inquiry and against the information available on record, and, thereafter, passed an improper and illegal order in a deliberate and calculated manner, against the provisions of the Income-Tax Act, 1961. Records further show that the said Shri K.K. Veer, by his above actions, conferred huge undue benefits on a private party against the provisions of law and facts on record and in a pre-determined and deliberate manner.

3. After holding a regular departmental enquiry the enquiry officer as per his report dated 22.10.1992 opined that the charges stood proved against the petitioner subject to observations as made in para 72, which is reproduced hereunder:-

72. Other issues raised by the Charged Officer about the functioning of the Appropriate Authority, consequences of the purchase orders passed by them, blocking of the Government funds, recurring expenses on the maintenance of properties purchased by the Department which could not be auctioned are important in their own right. The precedents quoted by the CO (Ex. D 1 to Ex. D 4) are also important inspite of the facts and circumstances relating to these cases being different. However, these issues do not negate the fact that CO did not have any jurisdiction or legal authority to pass the order dated 4.2.91. However, it is for the Disciplinary Authority to consider whether these facts extenuate the present charge.

4. After considering the report and findings of the enquiry officer, the representation of the petitioner against the Enquiry Report and the

relevant facts and circumstances of the case, the Disciplinary Authority accepted the Enquiry Officer's findings and came to a provisional conclusion for imposing a suitable cut in petitioner's pension, and referred the case to UPSC for their advice. This was done because by the time the enquiry was completed, the petitioner had retired.

5. The UPSC in their letter dated 29.3.96 advised as under:-

In the light of their findings as discussed above and after taking into account all other aspects relevant to the case the Commission consider that in view of the facts and circumstances of the case and the proven guilt apart from the hefty loss caused to the State, the ends of justice would be fully met in this case only if the penalty of forfeiture of the entire pension and gratuity on a permanent basis is inflicted on Shri K.K. Veer. They advise accordingly.

6. The President accepted UPSC's advice and vide order dated 4.5.99 directed forfeiture of the entire pension and gratuity of petitioner on permanent basis. Aggrieved therefrom, the petitioner approached the Tribunal vide OA No. 2645/1999 which was dismissed vide its order dated 27.02.2002.

7. Briefly stating, the facts giving rise to the present case are:-

(i) M/s Martin Burn Ltd., Calcutta (hereinafter referred to as the 'Company') filed two intimations before the Appropriate Authority, Calcutta in Form 37-I on 30.11.1987 intimating that they proposed to transfer immovable property consisting of two covered floor spaces, each measuring 10,200 sq. ft. on the 2nd floor of Martin Burn House, to each of their two newly floated wholly owned subsidiary companies names M/s Lal Bazar Investment Ltd. and M/s Mission Row Investment Ltd. for Rs. 87,50,000/- each. The covered area of the premises

proposed to be transferred to M/s Lal Bazar Investment Ltd. (10,200 sq. ft.) was described in Form 37-I **as partly let out (3000 sq. ft.) to M/s Hoogly Dock and Port Engr' Ltd., a Govt. of India undertaking at a rent of Rs. 11,870/- p.m., and partly vacant (7200 sq.ft.). The covered area of premises proposed to be transferred to M/s Mission Row Investment (10,200 sq. feet) was described in Form 37-I as vacant.** The Department estimated the fair market value of these premises to be Rs. One Crore Seventy Lakhs Thirty Thousand each. The Appropriate Authority, Calcutta passed two separate orders on 12.1.88 under Section 269 UD (1) of Income Tax directing that both these properties shall vest in the Central Government against payment of Rs. 87,50,000/- each to the Company. The order dated 12.1.1988 of the Appropriate Authority, Calcutta was challenged by both the transferor and transferees by way of filing of writ petitions before the Hon'ble High court of Calcutta, when further proceedings were stayed on 1.2.1988. During the pendency of the writ petition, the Company made a representation on 22.8.89 before the Central Board of Direct Taxes requesting that the order of the Appropriate Authority be quashed. The then Chief Commissioner of Income Tax in his report dated 22.11.89 pointed out that the Appropriate Authority after due consideration of all facts and circumstances concluded that the property is valued and that in any event the statute did not permit revocation of the order passed by the Appellate Authority. Accordingly, the Board did not intervene in the matter.

(ii) After one year M/s Martin Burn Ltd. made a petition before the Appropriate Authority, Calcutta on 26.11.1990 and endorsed a copy to the Chief Commissioner of Income Tax, Calcutta on 6.12.1990

for necessary action stating therein that the Company/transferor is a sick undertaking declared by the West Bengal Government under the West Bengal relief undertakings (special provisions) Act 1972 and that **the entire property was mortgaged to Banks and two portions of one floor were proposed to be transferred** to their two 100% subsidiary companies, to cover their financial problems and if Appropriate Authority passed Rectification order or issued 'No Objection Certificate' or issues a letter to the effect that the earlier order was allowed to be lapsed the company undertake to withdraw the writ petition filed before the Hon'ble High Court of Calcutta. A copy of this letter was endorsed to the Chief Commissioner of Income Tax (II) i.e. **the present petitioner for information and necessary action.** The said letter appears to have been put up on 7.12.90 vide note dated 7.12.90. It was suggested in the note that comments of the Appropriate Authority may be obtained and this suggestion was approved by the petitioner on 10.12.1990. Meanwhile, another petition dated 13.12.1990 was filed by the Company addressed to the petitioner in continuation of their earlier letter dated 26.11.1990. **A copy of this letter was not endorsed to the Appropriate Authority.** This letter bears petitioner's initials dated 14.12.1990 and the same was put up by the Section on 18.12.1990 suggesting that the comments of the Appropriate Authority may be obtained. This suggestion was approved by the petitioner on the same day directing that the comments of the Appropriate Authority may

be obtained quickly. Accordingly, a letter was issued to Appropriate Authority on 19.12.1990 asking for his comments on five points specifically mentioned therein. The appropriate authority sent his reply on 28/31.12.90. No decision was taken by the respondents on the basis of this reply till three separate letters were received by the petitioner on 10.1.1991. These letters were written by Fox & Mandal, Solicitors and Advocates intimating that the writ petitions filed by M/s Martin Burn Ltd., M/s Mission Row Investment Ltd. and M/s Lal Bazar Investment Ltd. were dismissed by the court for non-prosecution on 8.1.1991. On receipt of these letters, the office put a note on 14.1.1991 stating that since the injunction had been vacated, the Govt. has to pay the amount in terms of Section 269 UD (1) Income Tax Act and that there were only 28 days left (reckoned from the date of receipt of these three letters) for making the payment, out of which 6 days had already expired from the date of passing the order i.e. 8.1.91. It was also stated that if the payments were to be made, necessary steps would have to be taken for searching the title deed etc. On the aforesaid note the petitioner recorded as follows:-

“Seen put up further note as discussed after examining the files and also the file in which NOC was issued to the same party for the same building.”

(iii) In pursuance to this direction, a note was put up by the office on 24.1.1991. The basic thrust of the note was that it would not be advisable to purchase

the property in question. As per noting dated 24.1.1991 thereon, the petitioner agreed with this view but recorded that before he took any decision in the matter it would be better to obtain the written opinion of the standing counsel. Accordingly, a letter was written to the standing counsel. It would be appropriate to take note of the letter written to the standing counsel, which is as under :-

In this letter, the following facts were brought to the pointed attention of the Govt.

(1) The entire premises No.1 R.N.Mukherjee Road Calcutta were owned by the transferor and on advance being taken by the transferor from Grindlays Bank and United Industrial Bank (now Allahabad Bank) **the said property was charged and consequently mortgaged to the Banks.**

(2) A part of the floor space (northern side), that is about 3,000 sq.ft. was under the occupation of tenant M/s Hoogly Dock & Port Engineers Ltd. who were paying rent to the transferor.

The balance part of 10,200 sq.ft. was under the occupation of M/s Lal Bazar Investment Ltd. (one of the transferees a 100% subsidiary) under a tenancy agreement dt. 20.11.87.

(3) The southern part comprising of 10,200 sq.ft. of the said 2nd floor though shown to be vacant in Form No. 37 I but in reality was occupied by the other subsidiary company, M/s Mission Row Investments Ltd. under a tenancy agreement dated 27.11.87 made between the transferor and the subsidiary company.

(4) The Appropriate Authority on 11.11.87 issued two TOCs in respect of the floor space of 10,200 sq.ft. each situated on the 5th floor of the same premises, i.e. No.1 R.N. Mukherjee Road, Calcutta. The apparent consideration for which such NOCs were issued were Rs. 87,50,000/- each which was the same as that of the cases where purchase orders under Section 269 UD (1) were passed in respect of the 2nd floor.

(iv) A perusal of the aforesaid letter goes to show that the opinion sought was based upon the communications received later from the company to the effect that the property in question at the relevant time was not vacant & was a tenanted property also subject to mortgage. Based upon that, opinion was given by the standing counsel that it is not prudent to acquire the said property, the petitioner passed a detailed order dated 4.2.1991 and decided not to make the payment of Rs. 1,75,00,000/- in respect of both the properties by observing that the properties are unsaleable. It is thereafter order dated 4.2.91 abrogating the purchase was passed.

(v) In view of the aforesaid decision, the second floor of premises No.1, R.N. Mukherjee Road, Calcutta stood abrogated in terms of Section 269 UH(1) of the Income Tax Act for which opinion was given to the Managing Director of the said company vide letters dated 26.11.1990 to 30.12.1990. This action on the part of the petitioner was found to be highly objectionable by the disciplinary authority which was of the opinion that such conduct on the part of the petitioner was unbecoming of a public servant. Accordingly, it was decided to initiate proceedings against the petitioner departmentally under CCS (CCA) Rules, which resulted in passing of the impugned order/confirmed by the Tribunal.

8. The learned counsel appearing for the petitioner has submitted that in this case the petitioner being the first scheduled caste commissioner has been proceeded against without affording any

adequate opportunity with mala fide intention. The order passed by the charged officer dated 4.2.1991 was fully justified keeping in view the facts and circumstances of the case and was passed as per the precedents for valid consideration. The petitioner rightly exercised the powers under Section 269 UD (1) in the interest of the Central Government in accordance with Chapter XXC. Even though the order passed by the appropriate authority under Section 269 UD (1) was final and the property in question immediately vests in Central Government and as such, neither there is any power to review its order nor there is any Appellate Authority to set aside the orders passed under Section 269 UD (1). However, the final decision regarding making of payment had to be taken independently by the CCIT, who acts as Central Government, as a prudent purchaser taking into consideration the prospects of saleability of the property after taking into consideration various aspects like verifying title deeds, tenant occupancy, age and condition of building, mortgaged and other liabilities attached to the property, etc. The CCIT has not to act as rubber stamp and has to ensure that payments are not made in a mechanical manner. It is also the case of the petitioner that such orders were passed in hundreds of cases that is why there was no illegality. It is also submitted that there was neither mala fide nor any other reason not to pass such an order for the benefit of the Central Government and therefore, it was justified. There was no criminal element involved. In any case, there is no evidence available on record to suggest that the order has been passed

with any ulterior motive. It is also submitted that no opportunity had been granted to the petitioner to make his representation about the proposed penalty before referring the matter to UPSC for its advice. It is also submitted that the opinion of standing counsel of the department had been taken into consideration and in view of that opinion there was no reason for the petitioner to have a different view.

9. The learned counsel for the respondent has submitted that petitioner has no legs to stand inasmuch as the enquiry report goes to show that the petitioner was neither having any authority nor jurisdiction to pass the impugned order abrogating the property in favour of the company whose property was ordered to be purchased. The advice relied upon by the petitioner of the standing counsel was procured on new facts which were never before the Appropriate Authority and in fact were contrary to the facts as disclosed in Form 37-I filed by the Company in question.

10. Regarding the submission made on behalf of the petitioner that the respondents have not followed the relevant procedure while seeking opinion of the UPSC for the punishment imposed upon the petitioner, the respondents have submitted that the same is of no consequence because of the ratio of judgment of the Hon'ble Supreme Court in the case of MD, ECIL, Hyderabad Vs. Karunakar etc. AIR 1994 SC 1074 and in the case of UOI & Anr. Vs. T.V. Patel (2007) 4 SCC 785. Relevant portion of the judgment in the case of T.V. Patel (supra) are reproduced hereunder:

16. Counsel for the respondent contended that non-supply of a copy of the advice tendered by the UPSC before the final order was passed deprived the delinquent officer of making an effective representation and therefore it vitiates the order. To support his contention he referred to the decision of this Court rendered in the case of ***State Bank of India v. D.C. Aggarwal*** : (1993)ILLJ244SC , where this Court held that the disciplinary authority, while imposing punishment, major or minor, cannot act on material which is neither supplied nor shown to the delinquent. Imposition of punishment on an employee, on material which is not only not supplied but not disclosed to him, cannot be countenanced. Procedural fairness is as much essence of right and liberty as the substantive law itself. He also referred to the decision of this Court in the case of ***Managing Director, ECIL, Hyderabad v. B. Karunakar*** : (1994)ILLJ162SC , where this Court dealt with the non-furnishing of the inquiry report to the delinquent officer. The facts of the aforesaid decision are distinguishable from the facts of the case at hand. The aforesaid decisions are not relevant for the purpose of adjudication of the case at hand.

17. In view of the law settled by the Constitution Bench of this Court in the case of ***Srivastava*** (supra) we hold that the provisions of Article 320(3)(c) of the Constitution of India are not mandatory and they do not confer any rights on the public servant so that the absence of consultation or any irregularity in consultation process or furnishing a copy of the advice tendered by the UPSC, if any, does not afford the delinquent government servant a cause of action in a court of law.

11. As regards penalty imposed upon the petitioner, it has been submitted that the entire exercise done by the petitioner was an act of grave mis-conduct, negligence as well as causing loss to the exchequer by releasing the properties which were acquired as per the values disclosed by the company but which was having much higher market price as accepted by the Appropriate Authority at the relevant time when purchase orders were passed.

12. We have gone through the order passed by the Tribunal in this case. The Tribunal has considered all the facts which were brought to the notice of the Tribunal in the enquiry report by the enquiry officer. The Tribunal has also taken note of the relevant provisions of the Income Tax Act. The Tribunal has agreed with the report of the enquiry officer regarding graveness of the charges leveled and proved against the petitioner by observing that:

- a) petitioner entertained the petition of M/s Martin Burn Ltd. without any jurisdiction or legal authority to do so.
- b) petitioner allowed the party to introduce new claim of dubious nature that altered the complex of the case.
- c) accepted their claim on facts without any inquiry against the information available on record.
- d) passed an improper and illegal order in a deliberate and calculated manner against the provisions of the IT Act.
- e) by passing the said order petitioner conferred huge undue benefits on a private party against the provisions of law and facts on record and in the predetermined and deliberate manner.

13. It would also be relevant to take note of the observation made in para 30 of the impugned order which reads as under:

30. In our considered opinion the E.O. has correctly pointed out that under Chapter XXG of I.T. Act no powers have been vested in the CCIT to sit in judgment over the merits of an order passed by the Appropriate Authority u/s 269 UD (1) IT Act, on the contrary orders passed by the Appropriate Authority are final and conclusive u/s 269 UT to amend any order passed by it with a view to rectifying any mistake apparent from the record. In this context of M/s Martin Burn Ltd. s' first representation dated 22.8.89, the then CCIT had conveyed it to CBDT vide letter dated 22.11.89 that the statute did not permit the revocation of the order passed by the member of the Appropriate Authority. In spite of this view

conveyed by his predecessor to CBDT in this regard, which was on record and which represents the correct legal position, applicant ordered abrogation of the same order of the Appropriate Authority on 4.2.91. The E.O. has also correctly pointed out that Section 269 UH under which applicant purports to have acted, does not empower the CCIT to take conscious decision not to make payment and abrogate the purchase orders. Significantly the decision not to make payment was not taken because of inability to verify the title deeds or non-availability of funds. Thus, it was not a case of failure to make payment within 30 days as envisaged in Section 269 UH. Indeed it was a deliberate decision not to pay which was not in accordance with the provisions of Chapter XXC of the Act.

14. At this juncture, it would also be useful to refer to the relevant provision of the IT Act. Section 269 UD(1) IT Act empowers the appropriate authority to order preemptive purchases by Central Government of immovable property at an amount equal to the amount of apparent consideration. Under Section 269 UE (1) such property vests with Central Govt. Section 269 UF(1) lays down that where an order for the purchase of any immovable property by the Central Govt. is made under Section 269 UD (1) the Central Govt. shall pay by way of consideration for such purchase an amount equal to the amount of apparent consideration. Section 269 UG (1) lays down that the amount of consideration payable in accordance with the provisions of Section 269 UF shall be tendered to the person or persons entitled therein, within a period of one month from the end of the month in which the immovable property concerned becomes vested in the Central Govt. Section 269 UH (1) under which the decision by the petitioner was

taken to abrogate the Appropriate Authority's orders and Section 269 UH (2) under which the appropriate Authority advised to make a declaration in writing about revesting of the property, read as follows:-

Re-vesting of property in the transferor on failure of payment of deposit of consideration.

269 UH (1) if the Central Govt. fails to tender under Sub-Section (1) of Section 269 UG or deposit under Sub-Section (2) or sub-Section (3) of the said section, the whole or any part of the amount of consideration required to be tendered or deposited thereunder within the period specified therein in respect of any immovable property which has vested in the Central Govt. under Sub-Section (1) or, as the case may be, Sub-Section (6) of Section 269 UE, the order to purchase the immovable property by the Central Govt. made under Sub-Section (1) of Section 269 UD shall stand abrogated and the immovable property shall stand revested in the transferor after expiry of the aforesaid period.

Provided that where any dispute referred to in sub-section (2) sub-Section (3) of Section 269 UG is pending in any court for decision, the time taken by the Court to pass a final order under the said sub-Sections shall be excluded in computing the said period.

(2)Where an order made under Sub-section (1) of Section 269 UD is abrogated and the immovable property revested in the transferor under sub-Section (1), the appropriate authority shall make, as soon as may be, a declaration in writing to this effect and shall

(a) deliver a copy of the declaration to the persons mentioned in sub-Section (2) of Section 269 UD; and

(b) deliver or cause to be delivered possession of the immovable property back to the transferor or, as the case may be, to such other person as was in the possession of the property at the time of its vesting in the Central Govt. under Section 269 UE.”

15. In this connection Section 269 UN is also extremely relevant and reads as follows:-

Order of the appropriate authority to be final and conclusive.

269 UN. Save as otherwise provided in this Chapter, any order made under sub-Section (1) of Section 269 UD or any order made under Section (2) of Section 269 UF shall be final and conclusive and shall not be called in question in any proceeding under this Act or under any other law for the time being in force.

16. Before the Tribunal the petitioner had contended that the decision taken by him was a conscious decision taken in good faith for abrogating the order of the appropriate authority because firstly, the purchase would lock up public money in property which was involved in litigation and which was under heavy financial liability (mortgage) to two banks; secondly, the CBDT did not overrule his decision although they were aware of it and had adequate time to do so; thirdly, as CCIT he had the responsibility of releasing Govt. funds for purchasing of property; fourthly, the objective of Chapter XX (C) IT Act is to deter tax evasion and not to acquire property merely to enrich the coffers of the state; fifthly, there were past precedents where different CCITs had ordered abrogating the order of the appropriate authority for purchase of property; and sixthly, the petitioner was acting in a quasi-judicial capacity in the bona fide exercise of his statutory power and could not be penalized for the same.

17. However, the aforesaid contentions did not find favour with the Tribunal inasmuch as none of the aforesaid defences were in accordance with the provisions of Section 269 UN of the IT Act which made the order of purchase final once the appropriate Authority had

passed such orders and had not been upset by any higher authority. Moreover, in the present case the petitioner not only violated provision of Section 269 UN but also entertained petitions from M/s Martin Burn Ltd. without any jurisdiction or authority to do so despite the fact that his representation made to the appropriate authority after the purchase order having been passed was reconsidered by the appropriate authority as well as by the then Chief Commissioner of Income Tax i.e. Central Government and both of them agreed not to interfere with the said order.

18. The Tribunal further observed that:

33. Further more, as borne out by the E.O.'s findings, the material on which applicant relied on while abrogating the purchase orders, such as the claims that the properties were let out to subsidiary companies, their mortgage with banks, their excessive valuation etc. were indeed advanced before him for the first time, and were accepted by him without any attempt being made to establish as to whether the claims made by the assessee were correct. As stated by the disciplinary authority, petitioner requisitioned a report from the Appropriate Authority but disregarded the same and relied heavily upon a No Objection Certificate issued by the Appropriate Authority in respect of an identical transaction from the fifth floor of the same building, but while doing so he ignored the vital fact that the fifth floor of the holding was fully tenanted unlike the properties in question. Furthermore petitioner readily accepted the claim of the assesses that the properties had been let out to subsidiary companies without putting those transactions to close scrutiny to determine their authenticity. The Tribunal, thus, observed that the petitioner allowed the company to introduce new and dubious claims and accepted those claims without proper enquiry.

19. The Tribunal also held that despite their being a clear cut finding by the Appropriate Authority that the property whose fair market value was assessed at over Rs. 1.17 crores each was purportedly transferred by M/s Martin Burn Ltd. to its two subsidiary companies for an apparent consideration of only Rs. 87.50 lakhs, thus, conferring huge benefits to them, the ingredients of sub-Clause (e) also stood established. It was further held that once the petitioner had no jurisdiction or legal authority to act in the manner as it did, even the defence of bona-fide was without any merit.

20. We have considered the rival submissions made by the parties. We have also gone through the provisions of the Income Tax Act which were applicable at the relevant time as well as the facts and circumstances in which the order abrogating the purchase order was passed by the petitioner. We are in full agreement with the Tribunal that the order passed by the petitioner was without jurisdiction & thus we are also satisfied that it is not a case where the petitioner was acting bona-fide or had any justification to pass the order inasmuch as the facts which were brought to the notice of the petitioner by the private party i.e. M/s Martin Burn Ltd were contrary to what has been disclosed in the Form 37-I. The facts about the litigation or the property being tenanted is contrary to what has been stated in Form 37-I. The note sent by the petitioner to the standing counsel was totally unwarranted in the facts of the case and were beyond his jurisdiction and authority and smacks mala fides, and in any case illegality which

can never make his decision justifiable or a decision taken bona fide. The respondents have taken advice of the UPSC, they have also given a copy of the enquiry report before deciding to impose the penalty. They have taken note of the representation made by the petitioner. In these circumstances, we are also satisfied that even if there were procedural irregularities in obtaining the advice of the UPSC in view of the 42nd Amendment of the Constitution those procedural irregularities cannot help the petitioner to succeed before us. Even otherwise, we do not find any infirmity in the order of the Tribunal calling for any interference by this Court under Article 226 of the Constitution of India as the order passed by the Tribunal is based upon facts, analysis of the enquiry report, the report of the disciplinary authority and advice of the UPSC besides having dealt with all the submissions made by the petitioner before the Tribunal which, of course, have been rightly not accepted by the Tribunal for cogent reasons. Accordingly, the writ petition is dismissed with no orders as costs.

MOOL CHAND GARG, J.

MARCH 22, 2010

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ANIL KUMAR, J.