

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No.9747 of 2013

Date of Decision: January 25, 2016

Pardeep Kumar

.... Petitioner

vs.

Union of India and others

.... Respondents

CORAM: HON'BLE MR. JUSTICE M. JEYAPPAUL

HON'BLE MR. JUSTICE KULDIP SINGH

Present: Mr. R.S. Chahal, Advocate for the petitioner.

- 1. Whether Reporters of Local Newspapers may be allowed to see the judgment?*
- 2. To be referred to the Reporters or not?*
- 3. Whether the judgment should be reported in the Digest?*

Kuldip Singh J.

Petitioner Pardeep Kumar, who was working as casual labourer (Waterman) with the temporary status in the office of Commissioner of Income Tax, Amritsar, has challenged the order dated 24.07.2008 (Annexure P-1) passed by respondent No.3 i.e. Commissioner of Income Tax-II, Amritsar, whereby penalty of dismissal from service w.e.f. 24.07.2008, which shall ordinarily be a disqualification for future employment under the Government was imposed upon the present petitioner.

An appeal filed by the petitioner before the Chief

Commissioner, Income Tax, Amritsar was dismissed vide order dated 22/23.12.2008 (Annexure P-2). The petitioner approached the Central Administrative Tribunal, Chandigarh Bench, against the said orders, which also dismissed his application, vide order dated 28.02.2011 (Annexure P-5). The petitioner has challenged all the aforesaid orders before this Court.

We have heard learned counsel for the petitioner and have also carefully gone through the case file.

The factual position as coming out from the dismissal order (Annexure P-1) is not disputed. The petitioner along with other two employees, namely Sham Singh, Peon and Amarjit Singh Chawla, Office Superintendent was involved in the racket of stealing of signed and unsigned refund vouchers and other departmental records, forging of signatures of various Assessing Officers on these refund vouchers and getting them encashed by opening fictitious bank accounts. The present petitioner also alleged to have obtained Permanent Account Number (PAN) by filing applications on fictitious names. He also forged TDS certificates. He also prepared false computation of income as well as income and expenditure account and prepared false/bogus returns on the basis of these documents.

It comes out that in reply to the charge-sheet, the present petitioner admitted the charges levelled against him on various dates and also on the proceedings held on 16.01.2007. However, when he was issued show cause notice for imposition of penalty, he submitted

that he was given assurance that if he admits the charges levelled against him, he shall be exonerated. He further stated that he being a Waterman cannot connive with the office superintendent, being subordinate to the Superintendent, thus, he was bound to obey his order. He further claimed that the charges of stealing of refund vouchers and advices is not substantiated by any evidence.

We are of the view that when on the basis of admission of guilt made by the employee on various dates, he has been held guilty, then, he was required to show cause only regarding the penalty. Even at the time of arguments, it has been contended that he was made to believe that if he admits the charges, he will be exonerated. However, even now it is not mentioned as to who had given this assurance that if he admits the charges, he will be exonerated. Therefore, such vague plea in the reply to show cause notice at the time of imposition of penalty was rightly discarded.

The plea of the petitioner was dealt with by the appellate authority. Even before the Central Administrative Tribunal, all these pleas were raised and dealt with. The petitioner had argued before the Tribunal that in case of Amarjit Singh Chawla, Office Superintendent, 'denovo enquiry' has been ordered. However, the Tribunal has rightly held that the petitioner cannot be given the benefit of the order passed in case of Mr. Amarjit Singh Chawla as his case is at different footing. In the present case, the petitioner has admitted his guilt and on the basis of admission of guilt, the order of

his dismissal was passed. Therefore, there is no illegality or infirmity in the impugned orders.

Hence, the present civil writ petition stands dismissed.

(M. JEYAPPAUL)
JUDGE

(KULDIP SINGH)
JUDGE

January 25, 2016
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