IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.15832 of 2013

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Rajendra Kumar Sinha, son of Late Nagendra Chandra Sinha, resident of Mohalla - Naya Tola, Ward No. 16, P.S. Banka (Sadar), District - Banka

... ... Petitioner

Versus

1. The State of Bihar, through the Principal Secretary, Department of Registration, Excise and Prohibition, New Secretariat, Patna
2. Inspector General of Registration, Department of Registration, Excise And Prohibition, New Secretariat, Patna
3. Assistant Inspector General of Registration, Bihar, New Secretariat, Patna
4. District Sub-Registrar, Registration, Department Of Registration, Excise And Prohibition, Banka.

... ... Respondents

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Appearance :

For the Petitioner/s : Mr. Kishore Kumar Thakur, Advocate
Mr. Rajesh Kumar, Advocate
Mr. Braj Kishore, Advocate

For the Respondent/s : Mr. Lalit Kishore, Advocate General

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CORAM: HONOURABLE MR. JUSTICE SHIVAJI PANDEY
ORAL JUDGMENT
Date : 02-04-2018

Heard learned counsel for the petitioner and learned counsel for the State.

2. In this case, the petitioner is challenging the office order no.3505 dated 18.11.2011 issued by the Inspector General of Registration, Bihar, Patna (Annexure-1) by which the services of the petitioner has been dismissed, treating to be a major misconduct as also the order dated 21.06.2013 (Annexure-2) passed by the Secretary, Registration, Excise and Prohibition Department, by which the appellate authority dismissed the appeal and affirmed the order of the Disciplinary Authority.

3. The petitioner was appointed as Record Keeper, but during the relevant time he was made head clerk in the Sub-District Registry Office, Banka. As per the claim of the petitioner in the Sub-District Registry Office, Banka, work arrangement was allocated to different employees with specific charge of the duty such as, maintaining and protecting the treasury challans, challan register i.e. called as remittance register and maintaining the cash-book was also assigned to different persons. The work chart was circulated vide office order no.05 dated 12.02.2002, which reflects that the duty of proper maintenance and production of all the treasury challans and the remittance register was entrusted to one Jagannath Sah and Sri Ganesh Mandal. Jagannath Sah and Sri Ganesh Mandal were also entrusted with the duty for preparing challans for deposit of the registration fee, stamp fee collected in the District Registry Office, Banka, on day- to-day basis. Those clerks were also responsible for making entries in those challans and in the concerned remittance register. After preparation of the challans entries were made in the remittance register the same used to be placed before the District Sub-Registrar, Banka for approval and signature, after obtaining such approval and signature both the clerks namely Jagannath Sah and Sri Ganesh Mandal were further made responsible to act as messenger for producing the same before the concerned treasury and after its approval and signature by the competent authority of the treasury, approved challans and remittance register were directly handed over to those In-charge Clerks acting as messengers also. After obtaining the required approval and signature of the competent officer of the treasury the cash amount mentioned in the challans and remittance register used to be deposited in the Bank and in this manner two In-charge clerks, namely Jagannath Sah and Sri Ganesh Mandal were also entrusted the job of making deposit of the said amount in the concerned bank after proper following the procedure of taking approval and signature of Sub-Registrar as well as from the authority of the Treasury Office. During that period plea has also been taken by the petitioner that they were also responsible for keeping the record safely including the challan duly stamped by the Bank after accepting the deposits of cash amount indicated therein and after completing the procedure as mentioned above, the records were used to be produced before the petitioner and on the basis of the entries made in the Remittance Register and challan he was to make entry in the cash book register (Account Register), showing the said amount has been deposited in the Bank, he used to make an entry on the basis of the record placed before him i.e. the office copy of the Treasury challan duly stamped by the Bank as well as the entry made in the Treasury challans and remittance register. After due entry of the information with respect to deposit of money the entire register used to be placed before the Sub-Registrar for his counter signature, who after making proper verification of the entries made in the records used to put his signature. So, the petitioner has taken a stand that he was only authorized to make entry in the cash book register on the basis of the records produced before him, such as challan, remittance register and the Bank folio and after verification of the same he used to make entry in the cash book register.

4. An audit team was deputed from the office of the Accountant General, Bihar, to make audit of the District Registry Office, Banka, and the said audit team audited the accounts of the registry office and the said team found that there was a huge defalcation of Rs.26,22,065/- in between the financial year 2002-03 to financial year 2007-08. The audit team submitted a detailed report and where-after, the Department of

Registry, Excise and Prohibition, has constituted an inspecting team of two members, comprising Deputy Inspector General of Registration and Assistant Inspector General of Registration, both were assigned the job for holding the inquiry and submitting its report. In terms of the direction, the team had visited the office District Registry Office, Banka on 18.11.2009 and 19.11.2009, they also found that there was all possibility of defalcation of huge amount of Rs.26,22,065/-. During the inspection, the inquiry team had directed the office of the Sub-District Registry Office, Banka, for production of the following documents, the Bank remittance register for the period in question, the accounts register for the period October, 2002 to 2005-06, Treasury challan for the period of 2002-03 to 2005-06 and verification of the accounts, if already done, during the aforesaid period and production of document by which it should reflect, who was authorized to deposit the money in the Bank, Inspection made, if any, during that period and if any report was submitted for verification and also also directed to submit the inquiry report, if any, with respect to inspection done by the Sub-Registrar during the period 2002-03 and 2005-06. During the inquiry, it was found found that on 36 occasions the money was not deposited in the bank, which comes to Rs.26,22,065/-

and further it was found that the deposit of the money was done in an irregular manner not on daily basis and details has been given in the report. Further, it was found that for preparation of challan two employees namely, Jagannath Sah and Sri Ganesh Mandal were authorized, the period has also been mentioned against their names. For Jagannath Sah, it has been mentioned that he was authorized to work for preparation of challan and Remittance Register on 16.10.2002 and 29.11.2002 and it has been mentioned that Ganesh Mandal made entry in challan and in Remittance Register during the period from 30.12.2002 to 10.02.2006 and it has also been found that they were assigned the job of passing of challan and depositing the money in the Bank, has been mentioned as Jagannath Sah, clerk on two dates i.e. on 17.10.2002 and 30.11.2002, Shri Ganesh Mandal from 02.01.2003 to 11.02.2006 and Rajeev Kumar for the period from 17.10.2002 to 11.02.2006. All the three persons were deputed for carrying out the aforesaid work. It has also been found that altogether on 13 dates, there was endorsement of the Treasury but the stamp of the bank was missing and while dealing with the entries in the accounts register the inquiry report reflects that two persons, namely, Rajendra Kumar Sinha, the present petitioner and Sri Jagdeo Das, clerk was assigned the job of making entry in Accounts Register and out of 58 days which was subject matter of inquiry it was found that the entry was made in the register by the petitioner on 31 days and on 27 days entries were made in the Accounts Register by Jagdeo Das. These are the dates, in which though the Remittance Register and challan show the amount received but on those dates though there is entry in the accounts book reflects deposit of said amount but the aforesaid amount which has been mentioned therein have not been deposited and it has been recorded in the inquiry report that Rajendra Kumar Sinha, Head Clerk, present petitioner, some how or others directly or indirectly had helped in defalcating the aforesaid amount. During the inspection, the team had directed the Office of the Sub Registrar, Banka, for production of office copy of the Treasury challan for the period from 2002 to 2005-06, but those treasury challans could not be made available for inspection, keeping treasury challan properly, was/is the responsibility of the head clerk.

5. It will be relevant to mention that when the matter of defalcation came to the light, a criminal case vide Banka P.S. Case No.411/2008 dated 24.09.2008 was lodged against Mr. Ganesh Mandal, Rajeev Kumar Singh and others. They had not surrendered led to initiation of proceeding of attachment of their properties and in the said criminal case the petitioner has not been named.

6. On the basis of two reports, the charge-sheet dated 11.05.2010 was issued, wherein it has been mentioned that during the period from 07.10.2002 to 11.02.2006 on 58 occasions the defalcation of money has been made and out of that 31 days' entries have been made by the petitioner. After verification of the Treasury challan and being confirmed of the depositing of the said amount entries have been made in the Accounts Register by the petitioner, whereas the said money was not deposited in the Bank and as such, those entries are completely wrong and showing these entries, the petitioner has allegedly been held responsible and asked the petitioner to file his explanation. The petitioner filed his explanation, giving details of the nature of job assigned to different employees of Sub-Register Office, which has been explained herein-above and he said that he was no way connected with respect to defaulting the money but the money has been defalcated by other employees, which is corroborated from the fact that in connection with defalcation of money, Banka P.S. Case No.411/2008 has been lodged, in which Ganesh Mandal and Jagannath Sah, have been made an accused, Smt. Bimla Devi, wife of Jagannath Sah, wrote a letter dated 16.04.2010 wherein she made a request for allowing her to deposit the defalcated amount of Rs.83,418/- by her husband. So, this action of the wife of the Jagannath Sah itself reflects they were the main players and they have committed defalcation and further said that Rajeev Kumar Singh, the messenger, in his show-cause has mentioned that he had done the job of messenger and the petitioner was never assigned the job of depositing the money in the Bank, whereas Rajeev Kumar Singh used to go to the Bank along with the messenger, were depositing the amount collected by the office of Sub-Registry Office, Bank.

7. The petitioner took the plea that he was not involved in any manner in defalcation of the said money and he was wrongly framed in the present case as he had not done any wrong, having any connection with the defalcation of the money and requested that he should be let off, but the explanation did not satisfy the disciplinary authority and where-after a further charge-sheet was served upon the petitioner dated 14.09.2010 (Annexure-7) wherein altogether three charges made against him. First charge was that the petitioner had failed to produce the treasury challan for the period 2002 to 2005-06 as was demanded by the inquiry team. As being the head clerk he was to maintain record safely including the Treasury challan, which he failed to discharge his duty which led to defalcation of huge quantity of money which had never happened the defalcation of such huge amount. Second charge is that during 17.10.2002 to 11.02. 2006 about 3.5 years for 58 days the defalcation has been done, out of that on 31 days' entries have been made by the petitioner, entries having shown remittance and depositing in the Bank, but those entries found to be wrong. Third allegation has been made that while making entry in the Account Register, the petitioner failed to make proper verification of the accounts and failed to properly maintain the Account Register during the period 2002-03, 2003-04, 2004-05 and 2005-06. As per the report, from the office, the records sent to Treasury for verification, it was reported that money was not deposited whereas, the Account Register shows remittance of fund in the Bank. Where-after, the petitioner again filed his reply dated 19.10.2010. As the inquiry officer was not satisfied with his explanation, decided to hold a full fledged inquiry, in which the petitioner had participated and the inquiry officer submitted his inquiry report, found the first charge partly proved i.e. relates to failure to produce the challan with respect to the period involved in the charge no.1 and it has been held that this job was assigned to another employee, but the Inquiry Officer found that as the petitioner was overall In-charge and was responsible to see that the records should be kept properly. With respect to entries on 31 days out of 58 days, this charge has been found to be proved, as has been held that out of 58 days, which are subject matter of days of defecation of money, the petitioner had made entries on 31 days in his own hand-writing even though the records shows that there was no sign and signature of the authorities of the Bank showing the deposit of the money in the Bank. The report says that for 10 dates there is no seal of the Bank in the counter folio of the Bank receipt. With regard to third charge, it has also been found to be partly proved. The Inquiry Report was served upon the petitioner, which the petitioner had replied in detailed and the Disciplinary Authority passed the impugned order against the petitioner and awarded punishment of dismissal from service. The petitioner remained unsuccessful upto the Appellate level as the Appellate Authority also refused to interfere with the order of punishment.

8. During the argument, learned counsel for the petitioner has not pointed out the procedural infirmity in conducting the inquiry, but submitted, his nature of job was confined to the extent that he was to only maintain the Account

Register after proper verifying the fact that amount mentioned therein has been deposited in the Bank, which was endorsed by the Sub-Registrar.

9. He has further submitted that he made made entry in the Accounts Register after verification of the entire records such as, Challan, Remittance Register are used to be placed before the Sub-Registrar and who after proper verification used to put his signature. He further submitted that the Sub-Registrar Office at Banka was in very dilapidated condition as there was no sufficient space for keeping the records properly, so it was/is very difficult for the head-clerk to keep a watch on the activity of the employee every time, it might be possible that they might have systematically removed the challan and destroyed the same so much so it is every difficult for the head-clerk from time to time to make verification of the records as all the employees of the office are over burdened with work and further submitted that after the audit report and the inquiry held by the higher official deputed for conducting the inquiry, led to initiation of criminal proceeding against two persons and it was found that the petitioner was not involved in defalcation of the said amount and as such, the punishment which has been awarded is very excessively high in view of the fact that it can only be said that he had failed to verify the record properly and made improper entry in the Accounts Register.

10. Learned counsel for the petitioner has not denied the entries for 31 days were made by the petitioner but he says that he had done after proper verification of the records and it was not known to the petitioner in what manner those records were destroyed or they have purposely been removed but the fact remains that he has wrongly been framed in the present case though he has explained his stand by filling explanation on different date.

11. It has further been said that in the internal inquiry it was found that the Sub-Registrar had not acted properly and diligently, but no action was taken against him but only action has been taken against the clerical staffs as well as to the present petitioner. He has further submitted as like the petitioner the Sub-Registrar has also put his counter signature after verification of the records, itself shows that his entry made in the Accounts Register was proper, otherwise the Sub-Registrar could have refused and demanded the records for verification before putting his signature.

12. Learned counsel for the State has submitted that there is no allegation made by the petitioner that inquiry was not properly conducted and there are sufficient materials to show that he was directly or indirectly involved in defalcating the huge amount of Rs.26,22,065/- and he cannot take the plea that he was no way involved in defalcation of money rather when he has made an entry in the Account Book showing remittance but the money was not deposited therein itself reflects the involvement of the petitioner.

13. Learned counsel for the petitioner submits that only for 10 entries, irregularity were found and for entire period he cannot be held responsible though he had made entry in 31 dates.

14. Having given the anxious consideration when the petitioner has not challenged procedural infirmity in the departmental proceeding only the question remained therein whether the materials are enough to indicative to show that the petitioner was any way involved in the commission of misconduct as the Inquiry Officer has found the charge no.1 partly proved wherein it has been mentioned that the petitioner cannot be held responsible for the said charge as the work was assigned to other employees but the inquiry Officer held that it was the petitioner who was the overall In-charge to maintain the record properly but with regard second charge out of 58 days' entries 31 days' entries have been made by the petitioner but he has claimed, after proper verification he had made entry. It does not stand to the reason that when entries were made on 31 dates after verification of the records and the money was not deposited therein, itself reflects those are not proper entries made by the petitioner, so he cannot escape from the responsibility of making wrong entry in the cash book. Third charge was also partly proved against the petitioner, so he cannot be said that it is not the case of no evidence and the prosecution has brought the sufficient materials to indicative of the fact that the petitioner had made wrong entries in the Accounts Register, does not deny his handwriting in the Accounts Register, itself shows that without proper verification or failed to examine the record properly, had made wrong entries in the Accounts Register. The petitioner may not be made an accused in a criminal case on account of fact that in a criminal case charges are proved beyond doubt but in the inquiry proceeding strict proof principle does not apply, but so far the criminal cases are lodged with different angel and the disciplinary action has a different facets and formula, he may not be punished in a criminal case, but the question would arise about the disciplinary proceeding in view of the fact that admittedly the petitioner out of 58 days has made entries on 31 days and on those dates the money was not deposited.

15. This Court is not exercising appellate jurisdiction rather in the judicial review the Court can interfere with the order if the findings are based on no evidence or the findings are based against to the weight of the evidence, third certain materials which were required to be taken into consideration by the disciplinary authority has not been taken into consideration and fourth the disciplinary authority or the inquiry officer has taken into consideration certain materials which was irrelevant for arriving to finding of guilt or the finding are so perverse no normal person can arrived to such finding. The scope of judicial review has been examined and has been dealt with by the Hon'ble Supreme Court in the case of ***B.C. Chaturvedi vs. Union of India and Ors.*** Reported in ***1996 AIR, 484*** and in the case of ***S.P. Sinha vs. Union of India,*** reported in ***(2008) 3 SCC 484,*** wherein it has been held that the power and jurisdiction while exercising the jurisdiction under the judicial review in which the Court cannot act as an appellate authority but has to see whether the proper procedure has been followed or not by the inquiry officer or the finding has been arrived at are perverse, in such situation, it has been held, the Court can interfere with the finding of departmental proceeding.

16. It will be relevant to quote paragraph nos. 12 to 16 of B.C. Chaturvedi case (supra), which read as under:-

> *"12. Judicial review is not an appeal from a decision but a review of the manner in which the decision is made. Power of judicial review is meant to ensure that the individual receives fair treatment and not to ensure that the conclusion which the authority reaches is necessarily correct in the eye of the court. When an inquiry is conducted on charges of misconduct by a public servant, the Court/Tribunal is concerned to determine whether the inquiry was held by a competent officer or whether the inquiry was held by a competent officer or whether rules of natural justice are complied with. Whether the findings or conclusions are based on some evidence, the authority entrusted with the power to hold inquiry has jurisdiction, power and authority to reach a finding of fact or conclusion. But that finding must be based on some evidence. Neither the technical rules of Evidence Act nor of proof of fact or evidence as defined therein, apply to disciplinary proceeding. When the authority accepts that evidence and conclusion receives support therefrom, the disciplinary authority is entitled to hold that the delinquent officer is guilty of the charge. The Court/Tribunal in its power of judicial review does not act as appellate authority to re-appreciate the evidence and to arrive at its own independent findings on the evidence. The Court/Tribunal may interfere where the authority held the proceedings against the delinquent officer in a manner inconsistent with the rules of natural justice or in violation of statutory rules prescribing the mode of inquiry or where the conclusion or finding reached by the disciplinary authority is based on no evidence. If the conclusion or finding be such as no reasonable person would have ever reached, the Court/Tribunal may interfere with the conclusion or the finding, and mould the relief so as to make it appropriate to the facts of each case.*

13. The disciplinary authority is the sole judge of facts. Where appeal is presented, the appellate authority has co- extensive power to reappreciate the evidence or the nature of punishment. In a disciplinary inquiry the strict proof of legal evidence and findings on that evidence are not relevant. Adequacy of evidence or reliability of evidence cannot be permitted to be canvassed before the Court/Tribunal. In Union of India v. H.C. Goel (1964) 4 SCR 781 : (AIR 1964 SC 364), this Court held at page 728 (of SCR) : (at p 369 of AIR), that if the conclusion, upon consideration of the evidence, reached by the disciplinary authority, is perverse or suffers from patent error on the face of the record or based on no evidence at all, a writ of certiorari could be issued.

14. In Union of India v. S.L. Abbas (1993) 4 SCC 357 : (1993 AIR SCW 1753), when the order of transfer was interfered by the Tribunal, this Court held that the Tribunal was not an appellate authority which could substitute its own judgment to that bona fide order of transfer. The Tribunal could not, in such circumstances, interfere with orders of transfer of a Government servant. In Administrator of Dadra & Nagar Haveli v. H.P. Vora (1993) Supp. 1 SCC 551 : (1992 AIR SCW 2830), it was held that the Administrative Tribunal was not an appellate authority and it could not substitute the role of authorities to clear the efficiency bar of a public servant, recently, in State Bank of India v. Samarendra Kishore Endow (1994) 1 JT (SC) 217 : (1994 AIR SCW 1465), a Bench of this Court to which two of us (B.P. Jeevan Reddy & B.L. Hansaria, JJ.) were members, considered the order of the Tribunal, which quashed the charges as based on no evidence, went in detail into the question as to whether the Tribunal had power to appreciate the evidence while exercising power of judicial review and held that a Tribunal could not appreciate the evidence and substitute its own conclusion to that of the disciplinary authority. It would, therefore, be clear that the Tribunal cannot embark upon appreciation of evidence to substitute its own findings of fact to that of a disciplinary/appellate authority.

15. It is, therefore, difficult to go into the question *whether the appellant was in possession of property disproportionate to the known source of his income. The findings of the disciplinary authority and that of Inquiry Officer are based on evidence collected during the inquiry, They reached the findings that the appellant was in possession of Rs.30,000/- in excess of his satisfactorily accounted for assets from his known source of income. The alleged gifts to his wife as stridhana and to his children on their birthdays were disbelieved. It is within the exclusive domain of the disciplinary authority to reach that conclusion. There is evidence in that behalf.*

16. It is true that a three-judge Bench of this Court in Krishanand's case (supra) (AIR 1977 SC 796), held in para 33, that if the excess was comparatively small (it was less than 10% of the total income in that case), it would be right to hold that the assets found in the possession of the accused were not disproportionate to his known source of income raising the presumption under sub-section (3) of Section 5. It is to be remembered that the said principle was evolved by this Court to give benefit of doubt, due to inflationary trend in the appreciation of the value of the assets. The benefit thereof appears to be the maximum. The reason being that if the percentage begins to rise in each case, it gets extended till it reaches the level of incredulity to give the benefit of doubt. It would, therefore, be inappropriate, indeed undesirable, to extend the principle of deduction beyond 10% in calculating disproportionate assets of a delinquent officer. The salary of his wife was not included in the assets of the appellant. The alleged stridhana of his wife and fixed deposits or gifts of his daughter, in appreciation of evidence, were held to be the property of the appellant. It is in the domain of appreciation of evidence. The Court/Tribunal has no power to appreciate the evidence and reach its own contra conclusions."

17. So far as the quantum of punishment is concerned, learned counsel for the petitioner submits that as the petitioner was no way involved in defalcating the money rather it can best be said that he has committed mistake in making wrong entry in the books of accounts and for that he should not be visited with such extreme penalty which has taken away the bread and butter of the entire family.

18. This Court has given a deep consideration to the fervent submission of learned counsel for the petitioner that there is no direct link of the petitioner to show that he had defalcated money, but only evidences are available that out of 58 entries 31 entries have been made by the petitioner and with regard to 10 entries the counter foil of Bank showing deposit of money in the Bank was not there.

19. The petitioner was holding the post of trust and when a person placed for trust then he has to see that he has discharged the duty with diligently not negligently. Merely, because there is no direct evidence linking him from the defalcation, but out of 58 entries 31 entries itself shows the serious lapses on the part of the petitioner. It is not a single transaction but the strings of the transactions showing the wrong entries in Account Register and it is the petitioner who recorded wrong entries in the Accounts Register showing the propensity of his involvement in defalcation. Reliance can be made to the judgment rendered in the case of ***Disciplinary Authority-cum-Regional Manager and Others vs. Nikuja Bihari Patnaik,***

reported in ***(1996) 9 S.C.C. page-69***. It will be useful to quote relevant portion of paragraph no.7 of the said judgment, which are as follows:-

> *"7...It requires the officer/employee to maintain good conduct and discipline and to act to the best of his judgment in performance of his official duties or in exercise of the powers conferred upon him. Breach of Regulation 3 is "misconduct" within the meaning of Regulation 24. The findings of the Enquiry Officer which have been accepted by the disciplinary authority, and which have not been disturbed by the High Court, clearly show that in a number of instances the respondent allowed overdrafts or passed cheques involving substantial amounts beyond his authority. True, it is that in some cases, no loss has resulted from such acts. It is also true that in some other instances such acts have yielded profit to the Bank but it is equally true that in some other instances, the funds of the Bank have been placed in jeopardy; the advances have become sticky and irrecoverable. It is not a single act; it is a course of action spreading over a sufficiently long period and involving a large number of transactions. In the case of a Bank - for that matter, in the case of any other organization - every officer/employee is supposed to act within the limits of his authority. If each officer/employee is allowed to act beyond his authority, the discipline of the organisation/bank will disappear; the functioning of the Bank would become chaotic and unmanageable. Each officer of the Bank cannot be allowed to carve out his own little empire wherein he dispenses favours and largesse. No organization, more particularly, a Bank can function properly and effectively if its officers and employees do not observe the prescribed norms and discipline. Such indiscipline cannot be condoned on the specious ground that it was not actuated by ulterior motives or by extraneous considerations. The very act of acting beyond authority - that too a course of conduct spread over a sufficiently long period and involving innumerable instances - is by itself a misconduct. Such acts, if permitted, may bring in profit in some cases but they may also lead to huge*

losses. Such adventures are not given to the employees of Banks which deal with public funds. If what we hear about the reasons for the collapse of Barings Bank is true, it is attributable to the acts of one of its employees, Nick Leeson, a minor officer stationed at Singapore, who was allowed by his superiors to act far beyond his authority. As mentioned hereinbefore, the very discipline of an organization and more particularly, a Bank is dependent upon each of its employees and officers acting and operating within their allotted sphere. Acting beyond one's authority is by itself a breach of discipline and a breach of Regulation 3. It constitutes misconduct within the meaning of Regulation 24. No further proof of loss is really necessary though as a matter of fact, in this case there are findings that several advances and over-drawals allowed by the respondent beyond his authority have become sticky and irrecoverable. Just because, similar acts have fetched some profit - huge profit, as the High Court characterizes it-they are no less blameworthy…" (emphasis supplied)

20. Looking to the post the petitioner was holding and the charges proved against him it is very difficult for this Court to interfere with the order of punishment and this Court under the Judicial Review is not inclined to interfere with the order passed by the Disciplinary Authority and the order passed by the higher Authorities.

21. Accordingly, this writ petition is dismissed.

(Shivaji Pandey, J)

pawan/-

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