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

Date of Decision: 20.01.2026

\+ **W.P.(C) 12775/2019**

THE CHIEF SECRETARY, GOVT. OF NCT OF DELHI AND ORS. .....Petitioners

Through: Mrs. Avnish Ahlawat, SC GNCTD Services with Mr. Uday Singh Ahlawat, Mrs. Tania Ahlawat, Mr. Nitesh Kumar Singh, Ms. Aliza Alam and Mr Mohnish Sehrawat, Advs.

versus

B.P. MAHAUR .....Respondent

Through: Mr. A K Trivedi, Adv.

\+ **W.P.(C) 12781/2019**

THE CHIEF SECRETARY, GOVT. OF NCT OF DELHI AND ORS. .....Petitioners

Through: Mrs. Avnish Ahlawat, SC GNCTD Services with Mr. Uday Singh Ahlawat, Mrs. Tania Ahlawat, Mr. Nitesh Kumar Singh, Ms. Aliza Alam and Mr Mohnish Sehrawat, Advs.

versus

B.P. MAHAUR .....Respondent

Through: Mr. A K Trivedi, Adv.

\+ **W.P.(C) 12796/2019**

THE CHIEF SECRETARY, GOVT. OF NCT OF DELHI AND ORS. .....Petitioners

Through: Mrs. Avnish Ahlawat, SC GNCTD Services with Mr. Uday Singh Ahlawat, Mrs.

Tania Ahlawat, Mr. Nitesh Kumar Singh, Ms. Aliza Alam and Mr Mohnish Sehrawat, Advs.

versus

B.P. MAHAUR .....Respondent

Through: Mr. A K Trivedi, Adv.

+ **W.P.(C) 12800/2019**

THE CHIEF SECRETARY, GOVT. OF NCT OF DELHI AND ORS. .....Petitioners

Through: Mrs. Avnish Ahlawat, SC GNCTD Services with Mr. Uday Singh Ahlawat, Mrs. Tania Ahlawat, Mr. Nitesh Kumar Singh, Ms. Aliza Alam and Mr Mohnish Sehrawat, Advs.

versus

B.P. MAHAUR .....Respondent

Through: Mr. A K Trivedi, Adv.

+ **W.P.(C) 12801/2019**

THE CHIEF SECRETARY, GOVT. OF NCT OF DELHI AND ORS. .....Petitioners

Through: Mrs. Avnish Ahlawat, SC GNCTD Services with Mr. Uday Singh Ahlawat, Mrs. Tania Ahlawat, Mr. Nitesh Kumar Singh, Ms. Aliza Alam and Mr Mohnish Sehrawat, Advs.

versus

B.P. MAHAUR .....Respondent

Through: Mr. A K Trivedi, Adv.

+ **W.P.(C) 12802/2019**

THE CHIEF SECRETARY, GOVT. OF NCT OF DELHI AND ORS. .....Petitioners

	Through:	Mrs. Avnish Ahlawat, SC GNCTD Services with Mr. Uday Singh Ahlawat, Mrs. Tania Ahlawat, Mr. Nitesh Kumar Singh, Ms. Aliza Alam and Mr Mohnish Sehrawat, Advs.
	versus	
B.P. MAHAUR		.....Respondent
	Through:	Mr. A K Trivedi, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE AMIT MAHAJAN

J U D G M E N T (ORAL)

ANIL KSHETARPAL, J.

1. The present Petition has been filed assailing the common order dated 08.05.2019, passed by the learned Central Administrative Tribunal, Principal Bench, New Delhi (‘**CAT**’) in six O.A.s filed by the Respondent/Sh. B.P. Mahuar, *vide* which the six orders of punishment awarded against the Respondent have been modified and a consolidated/amalgamated order of punishment has been passed.

2. Succinctly stated, the Respondent, while in service, was served as many as six charge memos dated 22.06.2001, 27.06.2001, 12.07.2001, 19.07.2001, 20.08.2001 and 12.11.2001, which are summarized as under: -

Date of Issuance	Article of Charges Framed	Final Punishment Imposed
WP (C) NO. 12801/2019		
22.06.2001	*"While working as STO in ward-81, Shri B.P. Mahaur committed misconduct in as much as he had issued (82) ST- 35 forms, (30) ST-1*	• Withholding of 100% of monthly pension on permanent basis otherwise admissible to

	forms and (05)'C' forms to M/s. Nikalson India, Parwana Road, Jagatpuri, Delhi. Registration was granted to the dealer by Sh. J.N. Sharma at Arya Samaj Gali, Sita Ram Bazaar, Delhi with liability and validity with effect from 15.05.97 in Ward-19. The dealer shifted to the registration Ward-81 with effect from 19.05.1998 and the shifting was confirmed by both the STI's of Ward-19 and ward- 81. Immediately after shifting, the process of issuing of statutory forms was initiated by Sh. B.P. Mahaur. He also allowed diversified items for sale and manufacturing without obtaining any report from the lower functionaries. The forms were issued in quick succession. Due to nefarious and dubious activities of the dealer and a helping hand given by Sh. B.P. Mabhaur, the dealer caused heavy loss to the government revenue. *Sh. B.P. Mahaur had issued statutory forms to the dealer in contravention of order no. 7 and 9 of 1995-96. As per this order, the form issuing authority is required to fill the forms as for which assessment year the forms so issued are to be used, stamp of the assessing authority, stamp of the dealer, amount etc. The forms were issued without obtaining advance requirement from the dealer except once dated 12.08.98 when (17) ST-35 forms were issued. Except issued forms for more than once for particular year and also failed to get the dealer surveyed in terms of circular no. 7 and 9 of 1995-96.* *Sh. B.P. Mahaur allowed diversified items for resale by way of*	him. • Forfeiture of 100% gratuity otherwise admissible to him.

	amendment in the RC with effect from 04.07.98 without obtaining report from the lower functionary. He also ignored the storage facilities available with the dealer which was only about 100 sq. ft. He also failed to consider the economic condition of the dealer before allowing amendments in the RCs and issuing of statutory forms. *Thus, B.P. Mahaur has not only shown negligence on his part and dereliction to duty in issuing statutory forms and allowing good number of diversified items for resale and for manufacturing to the above said dealer which shows his active connivance with the dealer. He failed to maintain absolute integrity and thereby acted in a manner which is unbecoming of a government servant and his conduct was in violation of provisions of rule 3 of CCS (Conduct) Rules, 1964."*	
WP (C) NO. 12796/2019		
27.06.2001	*"While functioning as STO in ward-81, Shri B.P. Mahaur committed misconduct in as much as he had issued (69) ST- 35 forms and (29) ST-1 forms to M/s. Devo Associates, 55A, Anarkali Garden, Jagatpuri, Shahdara, Delhi, who had shifted to this place from the jurisdiction of ward-71 after getting registration on 09.06.98. The forms were issued on 2 occasions i.e. on 19.08.98 and 21.09.98 without getting actual requirement from the dealer. This caused heavy loss to the Government revenue and this itself proves the active connivance and a helping hand of Shri B.P. Mahaur to the dealer.*	• Withholding of 25% of monthly pension for a period of 2 years. • Gratuity may be released if not required otherwise.

	Sh. B.P. Mahaur had issued statutory forms to the dealer in contravention of provisions of circular no. 7 and 9 of 1995-96. As per the circular the form issuing authority is required to fill the forms as for which assessment year the forms so issued are to be used, stamp of the assessing authority, stamp of the dealer, amount etc. The forms were issued without obtaining detailed requirement from the dealer before issuing the same. Shri B.P. Mahaur issued blank forms to the dealer in each occasion, in addition to not following the provisions of the above noted circular. *Sh. B.P. Mahaur has not only shown negligence on his part and dereliction to duty in issuing statutory forms but also has extended a helping hand in the dubious and nefarious activities of the dealer. He failed to maintain absolute integrity and thereby acted in manner which is unbecoming of a Govt. Servant and his conduct was in violation of Provision of rule 3 of CCS (Conduct) Rules, 1964."*	
WP (C) NO. 12802/2019		
12.07.2001	*"While functioning as STO in ward-81, Shri B.P. Mahaur committed misconduct in as much as he had issued (120) ST-1 forms, (175) ST-35 forms, (58) 'F' and (05) 'C' forms to M/s. Continental Traders, Jitar Nagar, Near Parwana Road, Shahdara, Delhi, who was granted registration by him with liability and validity with effect from 10.04.1997 and had also allowed diversified items for resale and manufacturing without having check over the nefarious and dubious activities of*	Withholding of entire pensionary benefits on permanent basis and forfeiture of Gratuity

	the dealer. This caused heavy loss to the government revenue and this itself proves the active connivance and a helping hand of the said Shri B.P. Mahaur with dealer. *Sh. B.P. Mahaur issued statutory forms to the dealer in contravention of order No.7 and 9 of 1995-96. As per the circular, the forms issuing authority is required to fill the form such as for which assessment year the forms so issued are to be utilized, stamps of the issuing authority as well as of the dealer, amount, items etc. The forms were issued without obtaining detailed requirement from the dealer before issuing the same. Sh. B.P. Mahaur issued blank forms to the dealer on each occassion. He had issued blank forms for more than once for a single year. He failed to get survey of the dealer as per circular 7 and cross verify the purchases and sales made by the dealer against these Sales Tax (ST) forms.* *Sh. B.P. Mahaur allowed diversified items by way of amendment in the RC w.e.f 02.07.1997 and 01.04.1998 without obtaining report from the lower functionary. He also ignored the storage facilities available with the dealer which was 10x12 feet. He also failed to consider the economic condition of the dealer before allowing amendment in the Registration Certificates(RCs).* *Sh. B.P. Mahaur has not only shown negligence on his part and dereliction to duty in issuing statutory forms and allowing good number of diversified items for resale and manufacturing to the*	

	above said dealer which shows his active connivance with the dealer, but he failed to maintain absolute integrity and thereby acted in a manner which is unbecoming of a government servant and his conduct was in violation of provisions of rule-3 of the CCS (Conduct) Rules, 1964	
WP (C) No. 12781/2019		
19.07.2001	*" While functioning as STO in ward-81, Shri B.P. Mahaur committed misconduct in as much as he had issued (45) ST- 35 forms and (24) 'C' forms to M/s. Ankleshwar Suppliers, A- 105, Radhey Shyam Park, Extn., Delhi formerly known as Shree Balaji Trading Company. The dealer was granted registration by the then STO, Ward-56 with liability and validity with effect from 01.09.1997 at Madipur Village, Delhi. The items allowed were petroleum products, chemicals, plastic and PVC material. The dealer shifted to the jurisdiction of Ward-81 w.e.f. 11.03.98. The shifting enquiry was confirmed by the STI's of both the wards viz. 56 and 81. The surety was prescribed by Shri B.P. Mahaur on 06.05.98 for Rs.15,000/- under the local Act and Rs. 10,000/- under the Central Act. One more item ranipal was allowed by way of amendment in the RC w.e.f. 28.08.98. Sh. B.P. Mahaur issued statutory forms without obtaining advance requirement from the dealerwhich proves the active connivance and a helping hand of Shri B.P. Mahaur to the dealer.* *Sh. B.P. Mahaur had issued statutory forms to the dealer in contravention of provisions of order*	• Withholding of 30% of monthly pension for a period of 5 years. • Gratuity may be released if not required otherwise.

	no. 7 and 9 of 1995-96. As per the circular the form issuing authority is required to fill the forms as for which assessment year the forms so issued are to be used by the dealer, stamps of the issuing authority, as well as of the dealer and amount, items etc. The forms were issued without obtaining detailed requirement from the dealer before issuing the same, he failed to prescribe additional surety in commensurate of the purchases being made by the dealer against these statutory forms, failed to cross verify the purchases and sales from the lower functionary and also to get survey of the dealer. Shri Mahaur issued blank forms to the dealer on each occasions mentioned above. *Sh. B.P. Mahaur has not only shown negligence on his part and dereliction to duty in issuing statutory forms to the above circulars before issuing the statutory forms. He failed to maintain absolute integrity & thereby acted in a manner which is unbecoming of a Govt. servant and his conduct was in violation of provisions of Rule 3 of the CCS (Conduct) Rules, 1964"*	
WP (C) NO. 12775/2019		
20.08.2001	*"While functioning as STO in ward-81, Shri B.P. Mahaur committed misconduct in as much as he had verified (01) ST- 35 forms bearing No. 04AA901227 for Rs.7,38,440/- which was issued to M/s. Bawa Wood Crafts, 9-A, Govind Park, Jagatpuri, Delhi, for the assessment year 1995-96. M/s. Bawa Wood Crafts in turn issued the said form to M/s. Pawan Industries, 229, Gokul Puri, Delhi, a registered dealer of*	• Withholding of 20% of monthly pension for a period of 5 years. • Gratuity may be released if not required otherwise.

	the same ward for the item tea. The item "tea' is not allowed on the RC of M/s. Bawa Wood Crafts. *Sh. B.P. Mahaur has shown slackness and negligence on his part and dereliction to duty in verifying the statutory forms. He had shown connivance with the dealer and failed to maintain absolute integrity and thereby acted in a manner which is unbecoming of a government servant and his conduct was in violation of provision of Rule 3 of CCS (Conduct) Rules, 1964."*	
WP (C) NO. 12800/2019		
12.11.2001	*"While functioning as STO in ward-81, Sh. B.P. Mahaur committed misconduct in as much as he had issued (144) ST- 1 forms, (110) ST-35 forms (05) 'C' forms and (10) 'F' forms to M/s. Acharya Enterprises, F-86, Jagatpuri, Delhi, who was granted registration with liability and validity w.e.f. 20.02.97, and had also allowed diversified items for resale and manufacturing without having any check over the nefarious and dubious activities of the dealer. The space of the business premises was insufficient for storage of the diversified items. As per registration survey report, the space was 10X10 ft. The investment made by the dealer was meagre viz. Rs. 14000/- only. This caused heavy revenue loss to the government and this itself proves the active connivance and a helping hand of Sh. B.P. Mahaur to the dealer.* *Sh. B.P. Mahaur had contravened the provisions of circular no.7 and 9 of 1995-96. As per circular, the form issuing authority is required to*	• Withholding of 20% of monthly pension for a period of 5 years AND Penaly should run Concurrently.

	obtain full requirement of the dealer for a particular year and issue statutory forms in one go. He is also required to fill the form such as for which assessment years the forms so issued are to be used, stamp of the dealer, stamp of the issuing authority. Amount, items etc. He has also required to get 2 survey conducted after the issue of registration within one year. He also failed to get cross verification of purchases and sales made against these statutory forms by the dealer. *Sh. B.P. Mahaur allowed diversified items by way of amendment on the RC on many occasions without obtaining report from the lower functionary. He also ignored the storage facilities available with the dealer and his economic condition before allowing amendments in the RC's.* *Thus, B.P. Mahaur has shown negligence on his part and dereliction to duty in issuing statutory forms and allowing good number of diversified items for resale and for manufacturing to the above said dealer which shows his active connivance with the dealer. He failed to maintain absolute integrity and thereby acted in a manner which is unbecoming of a government servant and his conduct was in violation of provisions of rule 3 of CCS (Conduct) Rules, 1964."*	

3. Before the disciplinary proceedings could be concluded, the Respondent, on attaining the age of superannuation, retired on 30.11.2001.

4. After the Reply/Defence brief was submitted by the Respondent denying the charges proposed against him, the Inquiry Officer was appointed and the inquiry reports were submitted before the Disciplinary Authority holding that the allegations as to the negligence in discharge of the duties are proved but not of "*connivance*".

5. In respect of four charge memos, the Disciplinary Authority issued disagreement notes, taking the view that the allegation as to connivance between the Respondent and the dealers can also be taken as proved. In the remaining two, no disagreement note was issued, and imputation of misconduct levelled against the Respondent was proved and punishment was imposed in the form of withholding of 30% and 20% of the pension respectively, for a period of five years and both punishments were directed to run concurrently.

6. The remark to disagreement notes, were filed by the Respondent before the Disciplinary Authority and not satisfied with the same, it was concluded that the charge against the Respondent stand proved. As required under Rule 9 of the CCS (Pension) Rules, the same was forwarded to the Union Public Service Commission (hereafter '**UPSC**'), for their advice.

7. Ultimately, punishment orders were passed after getting advice from the UPSC, which are part of the articles of charges extracted above.

8. Aggrieved, the Respondent filed as many as six OAs challenging the orders of punishment passed by Disciplinary Authority in six articles of charges, which were disposed of *vide*

common judgment dated 22.07.2014, on the ground that the punishment could not have been imposed without communicating the advice tendered by UPSC to the Respondent and liberty was granted to the Disciplinary Authority to pass fresh orders *vide* separate order dated 03.02.2017.

9. In compliance with the aforesaid, copy of the advice of UPSC was tendered to the Respondent and fresh orders dated 19.01.2016, 08.11.2016, 06.09.2016, 28.01.2016, 27.09.2016 and 20.06.2017 were passed by the Disciplinary Authority, re-affirming the punishment imposed by the earlier orders.

10. Hence, again six OAs were filed by the Respondent, which have been allowed by the learned CAT *vide* the impugned common order dated 08.05.2019, while recording following two reasons: -

(i) This is a second round of litigation and the Respondent retired on 30.11.2001.

(ii) As per Rule 9 of the CCS (Pension) Rules, 1972, the punishment of withholding pension could have only been imposed if the employee is found guilty of *"grave" misconduct or negligence.* However, the word '*grave*' has been used for the first time by the UPSC, which was not appropriate.

11. Ultimately, the learned CAT, while passing the impugned common order on 08.05.2019, directed as under : -

> *"28. We, accordingly, allow the OAs in part, directing that the six impugned orders of punishment shall stand amalgamated into one, to the effect that :*
>
> *a. the pension of the applicant shall be withheld to the extent of 50% permanently with effect from the date of this order;*
>
> *b. the deductions already made under various orders at different stages shall hold good and shall not be liable to*

be reopened, and

c. *the applicant shall be released the gratuity, if not already done."*

12. We have heard the learned counsel for the parties at length and with their able assistance, have perused the paper book.

13. It is evident that the Disciplinary Authority, while passing the final order, has used the word '*grave*'. Moreover, as per Rule 9 of CCS (Pension) Rules, 1972, right to withhold or withdraw pension is available to the Government in case the pensioner is found guilty of *grave misconduct or negligence* during the period of service.

14. It is evident that the Respondent was working as Sales Tax Officer. It has been alleged that while performing his duties as Sales Tax Officer in the year 1995-96, he issued several forms to the traders without proper verification and that in turn resulted in the evasion of sales tax. It was also alleged that he did not verify the eligibility of the concerned traders to be issued those forms. Hence, it was alleged that the Respondent has acted in a negligent manner in issuing the forms and taking other steps and has connived with the respective traders.

15. Pertinently, the above allegations of misconduct, have been found proved and he has been held guilty by the Disciplinary Authority. In four out of six matters, the Disciplinary Authority has come to a conclusion that the Respondent has also connived with the assessees/dealers.

16. In such circumstances, it was not appropriate for the learned CAT to dispose of six petitions, by a summary order, without delving into the matter, particularly when not only UPSC, but even the Disciplinary Authority has used the word / expression '*grave*' while

recording finding against the Respondent.

17. Additionally, the learned CAT was required to go into the substance and not the form, when the charges levelled against the Respondent were evidently grave and serious in nature, without giving undue weightage to whether and when the word "*grave*" has been used and by observing that the proceedings could have continued only if there existed the element of gravity of misconduct or negligence.

18. In such circumstances, the learned CAT was expected to go into all the six orders passed by the Disciplinary Authority and analyse each matter independently, instead of summarily disposing of six matters only on the basis of aforesaid two reasons, as already noted.

19. In any case, the UPSC has specifically found the offence to be grave and has mentioned the same in its advice. The proceedings would not vitiate solely for the absence of the specific word in the initial charge particularly when the Disciplinary Authority has also used the same word. Similarly, the petitions could not be disposed of only on the ground that this was a second round of litigation, when liberty itself was granted to the Disciplinary Authority to pass fresh orders.

20. Consequently, in view of the foregoing, the impugned order is set-aside and the matter is remanded back to the learned CAT for a fresh decision.

21. Since the Respondent retired in the year 2001, therefore, the learned CAT is requested to make sincere endeavour for final disposal of the matters expeditiously, preferably within a period of next three months from the date the parties enter appearance.

22. The parties along with their learned counsel are directed to appear before the learned CAT on 05.02.2026.

23. Accordingly, the present petitions are disposed of.

24. A photocopy of the Order passed today be placed in the connected matters.

ANIL KSHETARPAL, J

AMIT MAHAJAN, J

JANUARY 20, 2026
'KDK'