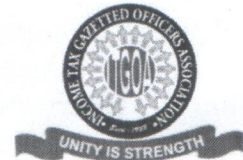




**JOINT COUNCIL OF ACTION of
INCOME TAX ASSOCIATIONS,
WEST BENGAL**



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Joint Convenors:

Sayantan Banerjee

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To

Dated 8/5/2018

The Principal Chief Commissioner of Income Tax
West Bengal & Sikkim,
Kolkata.

Madam,

Subject: Misbehaviour, highhandedness and harassment faced by the Income Tax employees
(both serving and retired) at Zonal Accounts Office, CBDT, Kolkata- matter regarding

The issue under caption has long been raised in every formal and informal interaction of the JCA/ ITGOA/ ITEF with the administration. Even the matter has always been brought to the notice of the visiting dignitaries like the Board Members etc. Of late, the situation has further deteriorated and may take an ugly turn.

Recently on two occasions, our colleagues (including one retired officer haplessly pursuing for his pension settlement over several months) have literally been asked to leave the ZAO office and abused when they had gone to enquire about the delay in sanction of post retirement benefits when they could not get any redress from their own offices.

On the part of the administration, we have so far observed two kinds of stereotype responses: either proposing a meeting of the Administration with the Deputy Controller of Accounts, ZAO, Kolkata or expressing helplessness to prevail over the Zonal Accounts Office, as it is under a different Department.

The meetings with Deputy Controller of Accounts, ZAO have so far proved to be futile. The present Deputy Controller has admitted number of times, even in official meetings that she has no control over her office. Naturally anarchy rules the roost. The second argument is legally incorrect, as the Civil Accounts Manual categorically states that the Sanctioning Authorities (Pr. CCIT or the authorities below to whom power has been delegated) will prevail over the controlling ZAO. When everyone just shirking their responsibility our members are at the receiving end.

As decided in the last JCA meeting, the copy of the file noting at CBDT in respect of the issue of the MACP (ignoring the promotion to a grade having same Grade Pay while granting MACP) obtained through RTI has already been submitted. You have probably gone through the contents. It simply reveals how the Kolkata zonal office of the Pr. CCA, CBDT has long been acting against the interpretation of its parent office, thus making a clear case of insubordination, which needs to be reported to the appropriate authority. Many of our colleagues have been harassed on this issue. The retired members are the biggest losers as they have been compelled to accept recovery of lakhs of rupees from retirement benefits, only due to the misinterpretation of the MACP scheme FAQs issued by DoPT.

Joint Commissioners, promoted on ad-hoc basis and retired before regularization are facing similar harassment and recovery of several lakhs rupees. The officers, promoted on ad-hoc basis and

retired before regularization, are purposefully humiliated by demoting the designation in PPO (DCIT for ad-hoc JCIT or ITI for ad-hoc ITO), though the Board/ Pr.CCIT's office has never demoted them.

Another mess has recently been created in case of finalization of pension. Government of India (DoP&PW) introduced e- Bhabishwa only to eliminate all blockades in the way of early finalization of pension, simplifying the earlier norms. *Government of India proposes, ZAO, CBDT disposes.* In the e-Bhabishwa module, there is no specified format for Qualifying Service verification, whereas ZAO, CBDT, Kolkata is still insisting for Form 24. When the service books of retiring employees are sent to the ZAO well in advance to verify the qualifying service, those are either been refused or kept unattended citing manpower shortage. If the DoPT rule for compulsory verification of quantifying service after certain period of service is referred to counter the refusal, a fear psychosis is created citing the probable loss or any other mutilation of the service books, if still submitted to the ZAO.

Apart from qualifying service verification, several flimsy objections are raised in each case, only to make delay. It now becomes normal that finalization of the pension will be taking at least six months from the date of retirement, which has earlier been a simultaneous affair. *But some of our retired colleagues are found to be too fortunate to get their pension processing completed within a very short period. In those cases, similar issues have been ignored for some unknown reasons.* But others are braced themselves for humiliation, abuses, mental agony and pecuniary loss. Even the settled issues like migration from EPF to GPF transfer in case of canteen employees are being raised indiscriminately.

The inconsistency in approach is another aspect to bother. The same set of people is taking different stands on same issues depending upon the individual or office. Obviously the PCCIT's office is not facing these problems as O/o ZAO wants to keep the administration happy. Pay fixation on promotion of the 2016-17 Batch of ACsIT has been treated differently by the ZAO. The pay fixation of the officers posted at PCCIT's office has been cleared without any objection, whereas the same pay fixation of the similarly placed officers posted at other offices has been objected on the ground that they cannot be placed in Pay Matrix (Level-10) as they are not regular promotions.

There are several issues, where objections have been raised on either on vague grounds or without citing any rule /OM/ Notification etc., some of those issues are just listed and attached with this letter for your kind perusal. The authority of the cadre controlling authority has often been challenged by asking for all supporting documents for any particular sanction. The bills are often returned without any identification of the officer raising the objection. Arbitrariness becomes so deep rooted that **pay fixation in case of your predecessors for his promotion from PCIT to CCIT, shifting the onus on him to prove that it was indeed a promotion.**

Naturally those people will flex their muscles, if not taken to task. It has gradually been made a practice that DDOs have to personally visit the ZAO office for each and every issue. In our Department, the assessing officers, being the authority under the statute, are presently not allowed to meet the assessee after introduction of the e-assessment. Though similar e-platforms like PFMS, e- Bhabiswa have been introduced for better transparency and promptness, people at ZAO office are trying to replicate the culture of Royal Court. Though every possible infrastructure like vehicle, free mobile connections, residential quarter accommodation etc. are provided, going against the rules, people at ZAO makes it a habit to interpret any Rule/ OM/Circular in the way most detrimental to the interest of our colleagues. For example in the OM issued on 16.08.2017 by the DoPT after 7CPC to clarify the procedure for claim of Children Education Allowance, a certificate issued by the School was introduced as another document to make the full amount claim irrespective of actual payment. So it is basically introduced to supplement the existing norm of producing original proof of payment. But the ZAO has interpreted it as a compulsory document for making the claim over and above the actual payment receipts. But the same office is ready to walk extra miles including bending of rules or juggling of heads to make fund availability, when it comes to the payment to the private vendors or contractors.

But in the entire episode, the most depressing thing is the attitude of the administration to address the huge grievances of the employees against the ZAO, Kolkata for the reasons discussed above. The administration, which is ever ready to consult the other regions to learn the practices followed there on every single issue and to replicate the same here, has remained spectator. **We just**

want put it on records that indifference is also a form of indulging corruption and inability to assert one's authority is sheer incompetence.


We also want to make it clear that enough is enough and we demand time bound actions as follows:


- i) the administration to collect immediately the list of all pension cases (DDO wise), still pending after a reasonable period say one month and get it settled at the earliest, if the objections are *prima facie* not maintainable. Pr. CCA, CBDT should be informed about the harassment of the retired employees case wise.
- ii) the administration to collect immediately all the Broader issues from the HOOs/DDOs, where objections are raised on flimsy ground or without any reason (most of the broader issues are annexed as a list) and to issue advisories to the ZAO on each issue for time bound settlement marking copy to the Pr. CCA, CBDT.
- iii) the administration to immediately take up the issue of insubordination with the Pr. CCA, CBDT in the case of MACP and organize for refund of the wrongly recovered amounts to the retired employees.
- iv) the administration to immediately take up the issue of ad-hoc retirees and other issues, where CBDT's intervention is required, with the Board
- v) the administration to tell the Deputy Controller of Accounts to ask her subordinates to behave properly with all the Income Tax employees visiting ZAO and apologize for the misbehaviour as discussed at the beginning.
- vi) the administration to devise a mechanism to monitor closely all such misbehaviour or harassment and the vague objections regularly raised and take up the matter with the Pr. CCA immediately to let the ZAO people to feel the heat.
- vii) the administration to withdraw all the facilities like project tarang mobile connection etc., earlier allowed flouting or bending the rules/ norms.

If the present indifference and inaction continue, we will be constrained to request our members presently posted at ZAO to report to the ACIT, Hqrs. (Pers. & Estt) at Aayakar Bhawan. At the same time we will no longer pursue and prevent our members to file CAT Cases or grievance petitions with CVC, PMO, DoP&PW etc. It is needless to say that the matter will be brought to the notice of the Revenue Secretary, Expenditure Secretary, the Chairman, CBDT, Comptroller General of Accounts, Pr. CCA, CBDT or any other authority on our behalf.

Yours faithfully,

Encl: as stated above

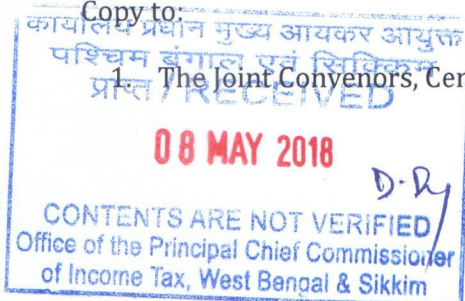

(Sayantan Banerjee)
General Secretary,
ITGOA, WB Unit


(Sumit Kumar Bose)
General Secretary,
ITEF, Bengal Circle

JOINT CONVENORS

Copy to:

1. The Joint Convenors, Central JCA, New Delhi to take up the issue of ZAO, , Kolkata with CBDT.



EXAMPLES OF NATURE OF OBJECTIONS/ OBSERVATIONS RAISED BY THE ZAOS

Sl. No.	OBJECTION RAISED	REMARKS
1	Objection/ observation issued without quoting any rule/ OM/ Instruction/ Government Order and not putting the signature of the dealing Accounts Officer	In absence of any specific reference, it is difficult to reply to the objections and nobody is owning up the objection, if the legality of the objection is challenged
2	Inordinate delay in passing the bills	Reason never been communicated to the DDOs
3	Objections raised but never communicated in some cases, remained unattended in ZAOs	Causing unnecessary delay in removing the objection and finally to clear the bill
4	Not properly keeping the object head wise accounts of fund allotment and expenditure	Pr. CCIT office has to cut a sorry figure before ADG (E&B) due to wrong reporting and mismatch in figures by ZAO to Pr. CCA, CBDT
5	Letter of authorization not forwarded on priority basis	Causing unnecessary delay in project clearance
6	Letter of authorization even misplaced and not forwarded to Pr. CCA, CBDT	Causing unnecessary delay in project clearance
7	Not allowing MACP to the employees, who were earlier granted one increment on promotion in the same grade pay (STA to OS & Stg Gr-II to Stg Gr- I) in spite of clear DoPT OM dated 19.05.2009.	Not even accepting the clarifications issued twice by DoPT in favour of the department communicated by CBDT/Pr. CCA on 25.04.2016 & 25.04.2017 respectively, thus seriously disputing the authority of DoPT in MACP matters.
8	Even making huge recovery from retiral benefits in MACP cases threatening them to accept either ZAO's view on MACP or get pension disbursement delayed	A clear cut case of Blackmailing ; considering the inordinate delay staring at them if not agreed to ZAO's threat, the hapless retiring employees accept to make the MACP undone, causing lower pension and recovery running upto several lakhs.
9	Even after Normal MACP order passed by the Pr. CCIT, all past promotions/ Financial upgradation records are being requisitioned, without raising any specific objection	The authority of Pr. CCIT is clearly challenged by Zonal Accounts Office.
10	Ad-hoc JCSIT retired before regularization are allowed to draw the pension of DCIT in absence of extension of ad-hoc promotion, ignoring the clear-cut communication of the Board that they have discharged the duty of higher responsibility (JCIT) and never been reverted	This opens up the risk for considering all statutory functions discharged by them including approval of search Assessment or authorization for survey etc. to be held as bad in law (as they have been considered as DCIT)
11	Huge recovery done in case of Ad-hoc JCSIT retired before regularization from their retirement benefit considering the pay drawn as JCIT as irregular and overdrawn.	It is clear cut violation of DoPT OM and Supreme Court judgment not to recover salary drawn on discharging higher responsibility, even if wrongly promoted.
12	Retiring employees are asked to produce comparative statement of pay between senior and junior for availing Anomaly in pay, if any.	A clear intrusion in the domain of the authority of the Pr. CCIT , who is the authority to issue anomaly order after checking all facts and figures.

13	Objected in LTC Bill by requisitioning a certificate of dependency of wife	No such column/ requirement in LTC Bill ; clearly extra constitutional authority shown
14	In LTC Advance Bill, asked for Leave Encashment bill	Two separate bills, no connection between them; clearly extra constitutional authority shown
15	In TA Bill, (ITI toured to other station for Inspection work) requisitioned for office attendance certificate.	Clearly extra constitutional authority shown , ignoring the authority delegated to the Head of the Department.
16	In TA Bills (such as Normal visit from Siliguri to Kolkata and back by entitled mode and class), requisitioned for Non-availability of transport certificate from Transport Authority	Clearly extra constitutional authority shown , ignoring the authority delegated to the Head of the Department.
17	In case of Arrear Bills, asked to vet all the information by respective offices wherever the incumbent had posted during the period under consideration, whatever old may be the case (vetting for even the period as old 20to 30 years).	Clearly extra constitutional authority shown , ignoring the authority delegated to the Head of the Department.
18	Denying to accept service books for determination of qualifying service after 18 years and before 5 years of retirement from the service as per DoPT OM	Showing staff shortage as a reason for non acceptance, but that can't be accepted.
19	Only service books for service verification sent from PCCIT Hqrs office being accepted in small batches (5 at a time), but returning back after several months.	Showing staff shortage as a reason for non acceptance, but that can't be accepted. Only qualifying service verification in normal cases can't be time consuming, hence the delay is only to discourage sending of any further of service books.
20	Asking for Form 24 to be issued declaring the qualifying service by the HOO while processing the pension cases	CPAO & e- Bhabiswa portal clearly suggest that no Form 24 required for declaration of qualifying service by HOO, certificate in any format will suffice.
21	Raising objections on flimsy grounds in respect of Medical bills	Clearly extra constitutional authority shown , ignoring the authority delegated to the Head of the Department or OMs issued by DoPT, DoE or CGHS
22	Raising objections on petrol reimbursement bills pointing out no mention in the post 7CPC allowable allowance lists	Confusing reimbursement with allowance. Moreover the norm set in the Civil Accounts Manual not to challenge any regulation framed by any Department, if not conflicting with DoE norms .
23	In case of Canteen Employees, unnecessarily complicating the issue of CPF to GPF transfer, thus badly deferring the retirement benefit payments.	Repetitive queries being raised though possible replies on the basis of records available sent; employee retired 6 months back yet to get pension or other retirement benefits.
24	Retirements papers taken up for verification only on the retirement month and raised queries at the fag end, thus delaying the pension disbursement process	Showing staff shortage as a reason for such delayed objections, but the reasons are not accepted; as pension papers should be checked on top priority basis
25	Shown complete reluctance in completion of 7CPC pension revision (pre 01.01.2016 cases) works initially	As all the data are with ZAOs, they should have started process on war footing basis. Still blaming our people for delay.

The examples above are only indicative and not exhaustive