A

UNION OF INDIA AND ORS.

v.

UPENDRA SINGH

FEBRUARY 17, 1994

B

[B.P. JEEVAN REDDY AND B.L. HANSARIA, JJ.]

Constitution of India, 1950: Article 226—Government servant—Disciplinary proceedings High Court's power to interfere with—Held, Court/Tribunal can interfere only if on charges framed no misconduct or irregularity alleged C *can be said to have been made out or charges are contrary to law.*

Administrative Tribunals Act, 1985: s.19—Central Administrative Tribunal—Power of—Inspecting Assistant Commissioner of Income Tax—Disciplinary proceedings against—Tribunal quashing charge-sheet—Held a Tribunal cannot interfere with correctness of charges even in a D *proceeding against final order much less at the stage of framing of charges—Jurisdiction of Tribunal is that of High Court under Article 226 of Constitution—Function of High Court/Tribunal is one of judicial review.*

Service Law: Central Civil Services (Conduct) Rules: rr.3(1)(i), 3(1)(ii), E *3(1)(iii)—Respondent Inspecting Assistant Commissioner of Income Tax—Conducting proceedings against assessee under s. 144A of Income Tax Act, 1961—Charges against alleging illegal and improper conduct on his part—Inspite of voluminous evidence gathered and incriminating documents pointing out to a huge amount of unaccounted income with assesses, respondent acquiescing in their offer to disclose a far smaller amount—Direction by* F *respondent to assessing officer to complete assessment under s. 143(1) of Income Tax Act during pendency of proceedings under s. 144A—Held, a disciplinary inquiry can be held even with respect to conduct of an officer in discharge of his judicial/quasi-judicial duties.*

G *Income Tax Act, 1961: ss. 133A, 143(1), 144A—Assessment—Inspecting Assistant Commissioner—Directions—To assessing officer to complete assessment under s. 143(1)—Held, during the pendency of proceedings under s. 144A such direction was contrary to law.*

The respondent, was served with a charge-sheet alongwith a state- H **ment of imputations of misconduct/misbehaviour in support thereof. The**

charges were to the effect that as an Inspecting Asstt. Commissioner of Income Tax, the respondent, while conducting proceedings under s.144-A of the Income Tax Act against a group of builders acted in illegal and improper manner and inspite of voluminous evidence gathered he neither examined the incriminating documents and evidence nor passed any order under s.144-A but acquiesced in the assessees' offer to disclose a far smaller amount as unaccounted income. He also gave directions to the assessing officer to complete the assessments under s.143(1) though the proceedings under s.144-A were pending. The conduct of the respondent was stated to have shown an intention to confer undue and improper benefits on the assessees and violated Rules 3(1)(i), 3(1)(ii) and 3(1)(iii) of the Central Civil Services (Conduct) Rules.

The respondent filed an application before the Central Administrative Tribunal seeking to quash the charges on the ground that no proceedings could be taken against him in respect of his judicial/quasi-judicial function. The Tribunal passed an interim order restraining the appellants from proceeding with disciplinary action. The appellants challenged the order in an appeal before this Court. The appeal was allowed and the Tribunal was directed to deal with the matter in the light of the decision in *Union of India & Ors.* v. *A.N. Saxena,* [1992] 3 S.C.C. 124. This Court further directed that meanwhile the disciplinary proceedings would continue. Thereafter, the Tribunal went into correctness of the charges on the basis of the material produced by the respondent and quashed the chargesheet holding that the charges did not indicate any corrupt motive or any culpability on the part of the respondent. Hence the appeal by special leave.

.Allowing the appeal, this Court

HELD: 1.1. The order of the Tribunal is clearly in excess of its jurisdiction. It undertook the inquiry which ought to be held by the disciplinary authority or the inquiry officer. [1078-A, B]

Union of India and Ors. v. *A.N. Saxena,* [1992] 3 S.C.C. 124; relied on.

1.2. The jurisdiction of the Central Administrative Tribunal is akin to that of High Court under Article 226 of the Constitution. Therefore, the principles, norms and the constraints applicable to the said jurisdiction apply equally to the Tribunal. If the original application of the respondent

A were to be filed in the High Court it would have been termed, properly speaking, as a writ of prohibition. A writ of prohibition is issued only when patent lack of jurisdiction is made out. [1067-G-H]

T.C. Basappa v. *T. Nagappa and Anr.*, A.I.R. (1954) S.C. 440 and *Smt. Ujjam Bai* v. *State of Uttar Pradesh and Anr.*, A.I.R. (1962) S.C. 1621, B followed.

1.3. In the case of charges framed in a disciplinary inquiry, the Tribunal or Court can interfere only if on the charges framed (read with imputation or particulars of the charges, if any) no misconduct or irregularity alleged can be said to have been made out, or the charges framed C are contrary to any law. At this stage, the Tribunal has no jurisdiction to go into the correctness or truth of the charges. It cannot take over the function of the disciplinary authority. The truth or otherwise of the charges is a matter for the disciplinary authority to go into. Even after the conclusion of the disciplinary proceedings, if the matter comes to Court or Tribunal, they D have no jurisdiction to look into the truth of the charges or into the correctness of the findings recorded by the disciplinary authority or the appellate authority as the case may be. Their function is one of judicial review. It can not go into the correctness of the decision as a matter of fact but only into the correctness of decision making process. [1074-H; 1075-A-C]

E *H.B. Gandhi, Excise and Taxation Officer-cum- Assessing Authority, Karnal & Ors.* v. *M/s Gopi Nath & Sons and Ors.*, [1992] Supp. 2 S.C.C. 312, relied on.

1.4. In the instant case, the Tribunal has held that the charges are F not sustainable, not on the basis of the articles of charges and the statement of imputation but mainly on the basis of the material produced by the respondent before it. On the other hand, the charges clearly allege the illegal and improper conduct on the part of the respondent. He is said to have improperly and illegally acquiesced in the offer of the assessee to disclose a much smaller amount and failed to direct the assessing officer G to bring to tax the full amount of undisclosed income, which was admitted by the assessee during the survey. During the pendency of the proceedings under s. 144A of the Income Tax Act, he issued a direction, contrary to law, to the assessing officer to complete the assessment of the concerns under s. 143(1). Besides, the Tribunal examined the truth of the charges H with reference to the material and orders produced by the respondent, in

particular the proceedings taken against the assessee by the Commissioner of Income Tax under s.263 and the order of the Income Tax Appellate Tribunal in the appeal preferred by the assessee. [1079-F-H; 1080-A] A

2. A disciplinary inquiry can be held even with respect to the conduct of an officer in discharge of his judicial/quasi-judicial duties. [1081-C]

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Union of India **v.** *K.K. Dhawan,* **[1993] 2 S.C.C. 56 and** *Union of India & Ors.* **v.** *A.M. Saxena,* **[1992] 3 S.C.C. 124, relied on. [1081-D]**

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 7484 of 1993.

C

From the Judgment and Order dated 19.2.93 of the Central Administrative Tribunal Principal Bench, New Delhi in O.A.No. 806 of 1991.

Altaf Ahmad, Additional Solicitor General, N.N. Goswamy, Ashok K. Srivastava and D.S. Mahra for the Appellants.

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R.K. Jain, S.T. Sambindia, Ashish Varma and P.N. Misra for the Respondent.

The Judgment of the Court was delivered by

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B.P. JEEVAN REDDY, J., 1. This appeal is preferred against the judgment of the Central Administrative Tribunal, Principal Bench, New Delhi quashing the charges (charge-sheet) framed on February 7, 1991 against the respondent. The respondent is a member of the Indian Revenue Service (I.R.S.) and is presently working as Deputy Commissioner of Income Tax. On February 7, 1991, a memorandum of charges was issued to him accompanied by 'Statement of imputations of misconduct or misbehaviour in support of article of charges' framed against him. The articles of charges are the following:

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ARTICLE - I

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The said Shri Upendra Singh while posted as Inspecting Assistant Commissioner of Income Tax, B.S.D. (North) Range Bombay during the financial year 1986-87, got a survey u/s 133A of Income Tax Act, 1961 conducted in the cases of Raghuvanshi group of builders on 9.1.87. During the course of this survey incriminating

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A documents and a confessional statement of the assessees showing unaccounted receipts of Rs. 1.56 crores and admitted unaccounted incomes of Rs. 46.60 lakhs earned by four firms of this group, *viz.*, M/s Raghuvanshi Builders, M/s Raghuvanshi Developers, M/s Raghuvanshi Associates and M/s Raghani Builders, were obtained:

B (a) The said Shri Upendra Singh initiated proceedings u/s 144-A in the case of M/s Raghuvanshi Builders, M/s Raghuvanshi Developers and M/s Raghuvanshi Associates in an illegal and improper manner.

C (b) During the aforementioned proceedings u/s 144A, the said Shri Upendra Singh neither examined the incriminating documents and evidence collected during the survey, nor passed any orders u/s 144A, inspite of being aware of the evidence gathered during the survey.

D (c) The said Shri Upendra Singh during the aforementioned proceedings u/s 144A improperly and illegally acquiesced in the assessee's offer to disclose only an amount of Rs. 11,27,794 in the names of the aforesaid firms and did not direct the assessing officer to bring to tax the full amount of undisclosed E incomes of these firms as admitted during the survey on 9.1.1987.

(d) The said Shri Upendra Singh gave illegal and improper directions to the assessing officer to complete the assessments in the cases of M/s Raghuvanshi Builders, M/s Raghuvanshi F Developers and M/s Raghuvanshi Associates u/s 143(1) even though at the relevant time proceedings u/s 144A of I.T. Act, 1961 were pending before him and these cases did not come within the purview of the Summary Assessment Scheme or the Amestry Scheme of the C.B.D.T.

G 2. Shri Upendra Singh has, therefore, violated Rules 3(1)(i), 3(1)(ii) and 3(1)(iii) of the C.C.S. (Conduct) Rules, 1964."

2. For the purposes of this case, it is not necessary to set out the statement of imputations which is a very lengthy one referring elaborately H to the material and evidence which was ought to be relied upon against the

respondent at the proposed inquiry. As soon as the memo of charges was served upon the respondent, he approached the Tribunal for quashing the charges. The Tribunal admitted the original application and passed the following interim order:

> "The learned counsel submitted that the applicant has been served with a chargesheet on account of the charges which relate to the discharge of quasi-judicial functions by the applicant. He, therefore, prayed for that as per Supreme Court's decision in the case of *V.D. Trivedi* v. *Union of India,* interim directions may be issued restraining the respondents from proceeding against the applicant under the Disciplinary & Appeal Rules.
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> We have considered the matter and in the interest of justice, we restrain the respondents from proceeding with disciplinary action in pursuance of the charge-sheet dt. 7.2.1991 for a period of 14 days. List the case on 18.4.1991 for further consideration of interim relief.
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> Order Dasti."

3. Against the said interim order, the Union of India approached this Court by way of Civil Appeal No. 4316 of 1991. The appeal was allowed by this Court by its order dated September 10, 1992 and the Tribunal was directed to "deal with the matter in the light of the observations made by this Court in *Union of India and Others* v. *A.N. Saxena,* (Supra)." It was further directed that "in the meanwhile the disciplinary proceedings initiated against the respondent on the basis of the memorandum dated February 7, 1991 would continue." It is necessary to notice the observations in the said judgment. The Bench first dealt with the submission that no disciplinary proceedings can be taken against an officer in respect of his judicial or quasi-judicial functions. It rejected the contention following the decision of this Court in *Union of India and Ors.* v. *A.N. Saxena,* [1992] 3 S.C.C. 124. While rejecting the said contention the Bench drew particular attention to the following observations in *A.N. Saxena:* "In the first place, we cannot, but confess our astonishment at the impugned order passed by the Tribunal. In a case like this the Tribunal, we feel, should have been very careful before granting stay in a disciplinary proceedings at an interlocutory stage. The imputations made against the respondent were extremely serious and the facts alleged, if proved, would have established

A misconduct and misbehaviour. It is surprising that without apparently considering whether the memorandum of charges deserved to be enquired into or not, granted a stay of disciplinary proceedings as it has done. If the disciplinary proceedings in such serious matter are stayed so lightly as the Tribunal appears to have done, it would be extremely difficult to bring any wrongdoer to book. We have, therefore, no hesitation in setting aside the B impugned order of the tribunal and we direct that the disciplinary proceedings against the respondent in terms of the charge-sheet dated March 13, 1989 shall be proceeded with according to law. In fact, we would suggest that disciplinary proceedings should be proceeded with as early as possible and with utmost zeal." The Bench further opined that "the present case is C fully covered by the aforesaid decision of this Court and considering the facts and circumstances of the present case, in the light of the said decision, the impugned order passed by the Tribunal can not be upheld." Evidently because the said appeal was preferred against an interlocutory order made by the Tribunal, the Bench directed the Tribunal to deal with the original D application in the light of the decision in *A.N. Saxena*. The Bench directed expressly that the disciplinary proceedings against the respondent were to continue.

4. When the matter went back to the Tribunal, it went into the correctness of the charges on the basis of the material produced by the E respondent and quashed the charges holding that the charges do not indicate any corrupt motive or any culpability on the part of the respondent. We must say, we are not a little surprised at the course adopted by the Tribunal. In its order dated September 10, 1992 this Court specifically drew attention to the observations in *A.N. Saxena* that the Tribunal ought F not to interfere at an interlocutory stage and yet the Tribunal chose to interfere on the basis of the material which was yet to be produced at the inquiry. In short, the Tribunal undertook the inquiry which ought to be held by the disciplinary authority (or the inquiry officer appointed by him) and found that the charges are not true. It may be recalled that the jurisdiction of the Central Administrative Tribunal is akin to the jurisdiction of the G High Court under Article 226 of the Constitution. Therefore, the principles, norms and the constraints which apply to the said jurisdiction apply equally to the Tribunal. If the original application of the respondent were to be filed in the High Court it would have been termed, properly speaking, as a writ of prohibition. A writ of prohibition is issued only when patent H lack of jurisdiction is made out. It is true that a High Court acting under

Article 226 is not bound by the technical rules applying to the issuance of prerogative writs like certiorari, prohibition and mandamus in United Kingdom, yet the basic principles and norms applying to the said writs must be kept in view, as observed by this Court in *T.C. Basappa* v. *T. Nagappa and another,* A.I.R. (1954) S.C. 440. It was observed by Mukherjea, J. speaking for the Constitution Bench:

> "The language used in Articles 32 and 226 of our Constitution is very wide and the powers of the Supreme Court was well as of all the High Courts in India extend to issuing of orders, writs or directions including writs in the nature of *'habeas corpus, mandamus, quo warranto,* prohibition and *certiorari'* as may be considered necessary for enforcement of the fundamental rights and in the case of the High Courts, for other purposes as well. In view of the express provisions in our Constitution we need not now look back to the early history or the procedural technicalities of these writs in English law, nor feel oppressed by any difference or change of opinion expressed in particular cases by English Judges. We can make an order or issue a writ in the nature of *'certiorari'* in all appropriate cases and in appropriate manner," *so long as we keep to the broad and fundamental principles that regulate the exercise of jurisdiction in the matter of granting such writs in English law.*"

5. The said statement of law was expressly affirmed by a Seven- Judge Bench in *Smt. Ujjam Bai* v. *State of Uttar Pradesh and another,* A.I.R. (1962) S.C. 1621 at 1625. *The reason for this dictum is self-evident. If we do not keep to the broad and fundamental principles that regulate the exercise of jurisdiction in the matter of granting such writs in English law, the exercise of jurisdiction becomes rudderless and unguided; it tends to become arbitrary and capricious. There will be no uniformity of approach and there will be the danger of the jurisdiction becoming personalised. The parameters of jurisdiction would vary Judge to Judge and from Court to Court. (Some say, this has already happened.) Law does advance. Jurisprudence does undoubtedly develop with the passage of time, but not by forgetting the fundamentals. You have to build upon the existing foundations and not by abandoning them. It leads to confusion; it does not assist in coherence in thought or action.*

6. In the case of charges framed in a disciplinary inquiry the Tribunal or Court can interfere only if on the charges framed (read with imputation

A or particulars of the charges, if any) no misconduct or other irregularity alleged can be said to have been made out or the charges framed are contrary to any law. At this stage, the Tribunal has no jurisdiction to go into the correctness or truth of the charges. The Tribunal cannot take over the functions of the disciplinary authority. The truth or otherwise of the charges is a matter for the disciplinary authority to go into. Indeed, even B after the conclusion of the disciplinary proceedings, if the matter comes to Court or Tribunal, they have no jurisdiction to look into the truth of the charges or into the correctness of the findings recorded by the disciplinary authority or the appellate authority as the case may be. The function of the Court/Tribunal is one of judicial review, the parameters of which are C repeatedly laid down by this Court. It would be sufficient to quote the decision in *H.B. Gandhi, Excise and Taxation Officer-cum-Assessing Authority, Karnal & Ors* v. *M/s Gopi Nath & Sons and Ors.,* [1992] Suppl. 2 S.C.C. 312. The Bench comprising M.N. Venkatachaliah, J. (as he then was) and A.M. Ahmadi, J., affirmed the principle thus:

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> "Judicial review, it is trite, is not directed against the decision but is confined to the decision making process. Judicial review cannot extend to the examination of the correctness or reasonableness of a decision as a matter of fact. The purpose of judicial review is to ensure that the individual receives fair treatment and not to ensure E that the authority after according fair treatment reaches, on a matter which it is authorised by law to decide, a conclusion which is correct in the eyes of the Court. Judicial review is not an appeal from a decision but a review of the manner in which the decision is made. It will be erroneous to think that the Court sits in judgment F not only on the correctness of the decision making process but also on the correctness of the decision itself."

7. *Now, if a Court cannot interfere with the truth or correctness of the G charges even in a proceeding against the final order, it is un-understandable how can that be done by the Tribunal at the stage of framing of charges?* In this case, the Tribunal has held that the charges are not sustainable (the finding that no culpability is alleged and no corrupt motive attributed), not on the basis of the articles of charges and the statement of imputations but mainly on the basis of the material produced by the respondent before it, H as we shall presently indicate.

8. The gravamen of the charges against the respondent is that he conducted a survey under section 133-A of the Income Tax Act, 1961 in respect of Reghuvanshi group of builders on 9th January, 1987; during the course of survey, several incriminating documents were found; the assessee also gave a statement (referred to as confessional statement in the memo of charges) admitting unaccounted receipts of Rs. 1.56 crores and also admitting unaccounted income of Rs. 46.60 lakhs; the respondent initiated proceedings under Section 144-A of the Income Tax Act against the said group in illegal and improper manner and that inspite of voluminous evidence gathered, he neither examined the incriminating documents and evidence nor passed any order under Section 144-A but improperly and illegally acquiesced in the assessees' offer to disclose a far smaller amount; further the respondent gave directions to the assessing officer to complete the assessments of the said builder under Section 143(1) (summary assessment procedure) even though at the relevant time the proceedings under section 144A were pending; during the pendency of such proceedings, no such direction could have been issued by the respondent. On the above basis it was alleged that the respondent has violated Rules 3(1)(i), 3(1)(ii), and 3(iii) of C.C.S. Conduct Rules, 1944. The statement of imputations elaborately sets out the evidence and material in support of the said charges. It is alleged that the conduct of the respondent "shows an intention to confer undue and improper benefits on these assessees. He has thus displayed lack of integrity, lack of devotion to duty and conduct unbecoming of a government servant ....".

9. The Tribunal observed in the first instance that in the articles of charges there is no reference to culpability of respondent and that it is found only in the statement of imputations. This is not correct. The charges which we have set out hereinabove clearly allege the illegal and improper conduct on the part of the respondent. It was also alleged that he improperly and illegally acquiesced in the offer of the assessee to disclose a much smaller amount and that he failed to direct the assessing officer to bring to tax the full amount of undisclosed income, which was admitted by the assessee during the survey. As a matter or fact, it was alleged, he issued a direction, contrary to law, to the assessing officer to complete the assessment of the concerns under section 143(1). Secondly, the Tribunal examined the truth of the charges with reference to the material and orders produced by the respondent, in particular the proceedings taken by the Commissioner of India Tax under Section 263 and the order of the Income

A Tax Appellate Tribunal (I.T.A.T.) in the appeal preferred by the aforesaid assessee against the order of the Commissioner of Income Tax. After extensively referring to the findings and observations in the order of the I.T.A.T., the Tribunal concluded:

B "Thus, according to the order of the ITAT dated 21.7.92, there is no evidence that the action taken by the applicant in regard to the assessments in question was pursuant to any corrupt motive or an improper motive to oblige any one indicting culpability. Assuming that the assessments made were erroneous or wrong, no disciplinary action can be taken against the applicant as he had only C discharged quasi-judicial functions. In the instant case, the Income Tax Appellate Tribunal allowed the appeal filed by the assessees against the orders passed by the C.I.T. under Section 263 of the Income Tax Act. The decision of the Income Tax Tribunal which is the highest fact finding authority lends support to the stand of the applicant in the instant case."

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(It is significant to notice that the order of I.T.A.T. is dated July 21, 1992, whereas the charges were framed against the respondent and communicated to him along with statement of imputations on February 7, 1991 - about 1½ years earlier.)

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10. It may be noticed that the proceedings taken by the C.I.T. under Section 263 and the appeal before the I.T.A.T. were between the Revenue and the assessee aforesaid. In those proceedings, the conduct of the respondent was not in issue but the liability of the assessee. Any observa- F tion made therein with respect to the action/orders of the respondent is only incidental. May be, the said orders are relevant - we do not propose to express any opinion on the issue - in the disciplinary proceedings against the Tribunal, but they are certainly not conclusive. Those were the proceedings taken by the assessee to protect his own rights. Moreover, it G is stated by the learned counsel for the Revenue before us that the department has not accepted the order of the Income Tax Appellate Tribunal and that it has filed an application under section 256(1) before the Tribunal which no doubt has been dismissed but that the department is filing an application before the High Court under Section 256(2). We do not know whether the said observations/findings of the Tribunal will ul- H timately be upheld or not. They are not yet final. In the circumstances, we

are inclined to agree with the learned counsel for the Revenue that the order of the Tribunal is clearly in excess of its jurisdiction. A

11. Sri R.K. Jain, learned counsel for the respondent referred us to certain material which according to him establishes the innocence and good faith of the respondent. We do not propose to refer to the said material or to comment upon it since any such comment is bound to prejudice the case of the parties before the disciplinary authority, which should now proceed expeditiously according to law. B

12. We must mention that Sri R.K. Jain, learned counsel for the respondent did not dispute the proposition that a disciplinary inquiry can be held even with respect to judicial/quasi-judicial orders passed by an officer. His main contention was that the charges are not sustainable, which contention, as we have indicated above, cannot be countenanced at this stage of the proceedings. C

13. Before parting with this case, we may refer to the decision of this court in *Union of India* v. *K.K. Dhawan,* [1993] 2 S.C.C. 56. Following *A.N. Saxena,* this court held that a disciplinary inquiry can be held even with respect to the conduct of an officer in discharge of his judicial or quasi-judicial duties. Having said so, this court set out the situations in which disciplinary action can be taken with respect to the judicial/quasi-judicial conduct. Paragraphs (28) and (29) of the judgment will bring out the ratio: D E

> "Certainly, therefore, the officer who exercises judicial or quasi-judicial powers act negligently or recklessly or in order to confer undue favour on a person is not acting as a Judge. Accordingly, the contention of the respondent has to be rejected. It is important to bear in mind that in the present case, we are not concerned with the correctness or legality of the decision of the respondent but the conduct of the respondent in discharge of his duties as an officer. The legality of the orders with reference to the nine assessments may be questioned in appeal or revision under the Act. But we have no doubt in our mind that the Government is not precluded from taking the disciplinary action for violation of the Conduct Rules. Thus, we conclude that the disciplinary action can be taken in the following cases: F G
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> (i) Where the officer had acted in a manner as would reflect on H

A his reputation for integrity or good faith or devotion to duty;

(ii) if there is *prima facie* material to show recklessness or misconduct in the discharge of his duty;

(iii) if he has acted in a manner which is unbecoming of a Government servant;

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(iv) if he had acted negligently or that he omitted the prescribed conditions which are essential for the exercise of the statutory powers;

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(v) if he had acted in order to unduly favour a party;

(vi) if he had been actuated by corrupt motive, however small the bribe may be because Lord Coke said long age "though the bribe may be small, yet the fault is great."

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The instances above catalogued are not exhaustive. However, we may add that for a mere technical violation or merely because the order is wrong and the action not falling under the above enumerated instances, disciplinary action is not warranted. Here, we may utter a word of caution. Each case will depend upon the facts and no absolute rule can be postulated."

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14. Sri Jain submitted that the allegations made against the respondent do not fall within any of the six clauses. It is not possible to agree. In any event, the truth or otherwise of the charges is a matter for inquiry.

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15. For the above reasons, the appeal is allowed, the order of the Tribunal is set aside, the disciplinary inquiry against the respondent shall proceed unhindered and expeditiously. It is in the interest of everyone concerned that the truth or otherwise of the charges is determined at the earliest. The respondent shall pay the costs of the appellant in this appeal assessed at Rs. 5,000.

R.P. Appeal allowed.