

GOVERNMENT OF ASSAM,  
FINANCE (ESTABLISHMENT-B) DEPARTMENT,  
2<sup>ND</sup> FLOOR, F – BLOCK, JANATA BHAWAN,  
DISPUR, GUWAHATI – 6

No. 240370/307

Dated Dispur, the 08-03-2024

ORDER

Whereas, while Shri Amarjyoti Sarma, AFS (Retired), was working as Treasury Officer, Jonai Sub-Treasury from October, 2004 to January, 2006, it was reported that there took place large scale illegal drawal of pay, including arrear pay, by some fake teachers in Jonai Sub-Division.

Whereas, Shri Amarjyoti Sarma, AFS (Retired), working as Treasury Officer, Jonai Sub-Treasury, was placed under suspension vide Govt. Notification No. FEB.149/2005/26 dated 05/01/2006.

Whereas, a show cause notice was issued vide letter No. FEB.149/2005/41 dated 13/03/2006 to Shri Amarjyoti Sarma, AFS (Retired).

Whereas, Shri Amarjyoti Sarma, AFS (retired), submitted his reply vide letter dated 20/03/2006. The appointing authority after examination of the reply was not satisfied and decided to conduct a disciplinary proceeding. The following charge had been drawn up against Sri Amarjyoti Sarma, AFS (Retired):

**Charge 1:** While you were performing your duties as Treasury Officer, Jonai Sub-Treasury from October, 2004 to January, 2006, there took place large scale illegal drawal of pay, including arrear pay, by some fake teachers.

Report reveals that 328 teachers were appointed in Jonai Subdivision irregularly. These irregular appointments were however cancelled by the Director of Elementary Education. Upon cancellation, 21 of the teachers filed a writ petition No. WP(C) 7660/2001 in Hon'ble Gauhati High Court. Hon'ble High Court vide its judgement dated 28/01/2005 disposed off the writ petition rejecting it and holding their appointments ab-initio null and void as they were appointed in violation of Statutory Rules. Hon'ble High Court also upheld the termination order issued by the Director of Elementary Education.

Since the order of termination was upheld by the Hon'ble High Court, payment of salaries including arrear pay etc. should have been discontinued.

However, in violation of all norms and financial discipline, you allowed drawal of their salaries, including arrear pay, worth crores of rupees even after 28/01/2005, without any specific sanction of the Government, for your personal gain.

Thus, you are hereby charged with gross misconduct and dereliction of duty, criminal breach of trust, flouting financial norms and discipline and loss of Government money worth crores of rupees. By this, you have violated the provision of Rule 3(1) of the Assam Civil Services Conduct Rules, 1965.

Whereas, Shri P.D. Kalita, ACS, Joint Secretary, Finance Department was appointed as Inquiry Officer and Shri C.K. Saikia, Superintendent, Finance (Establishment – B) Department as Presenting Officer vide Government

Notification No. FEB.149/2005/5116/05/2006. But no report was submitted by the IO. Both the IO and PO had retired. Hence, appointing authority had appointed Smti Malavika Choudhury, IAS, Secretary to the Govt. of Assam, Finance Department as the new Inquiry Officer vide Notification No. FEB.148/2003/123 dated 28/03/2022. The inquiry officer had submitted her report vide letter No. AFS Enquiry/2022/126 dated 03/01/2023.

Whereas, the findings of the Inquiry Officer in respect of the charges drawn up against Shri Amarjyoti Sarma, AFS (Retired) are enumerated below:

Charges	Findings of Inquiry Officer
Charge 1	<p>In respect of Charge 1, Shri Amarjyoti Sarma, AFS (Retired), the charged officer, has stated that the duty of the Treasury Officer is only to pass the bills for payment by verifying the signature of the Disbursing Officer. However his contention is not acceptable since a person signing a document is solely responsible for the authenticity of the document,</p> <p>Shri Amarjyoti Sarma, AFS (Retired) has stated that there was a budget allotment for payment of salary and as such, he paid the bill. Without budget allotment, he could not have released payment. However, it is clear from Finance (Budget) Department's U.O. letter No. BB.132/05/199 dated 05/12/2005 that there was no specific allotment of fund including concurrence of Finance (Budget) Department for payment of arrear salary to the irregular appointees.</p> <p>Further, his plea that he was not aware of Gauhati High Court's order dated 28/01/2005 in WP(C) 7660/2001 declaring the appointments as null and void and as such, it was not possible for him to verify whether the appointments were legal or not, is not tenable. This incident of illegal appointment made big news at the time and Jonai being a comparatively small place, it was not possible for the Treasury Officer of the place to be unaware and ignorant of such happenings.</p> <p>From the above, the charges of gross misconduct and dereliction of duty, criminal breach of trust, flouting of financial norms and discipline and loss of Government money worth crores of rupees stand vindicated.</p>

Whereas, the Charged Officer attained superannuation wef 02.01.2023 and the Departmental Proceeding is continued under the provisions of Rule 21 (a) of the Assam Services (Pension) Rules 1969 as amended from time to time.

Whereas, the report submitted by the inquiry officer in respect of the departmental proceedings was forwarded to the charged officer Shri Amarjyoti Sarma, AFS (Retired) vide letter No. 240370/295 dated 12/04/2023.

Whereas, Shri Amarjyoti Sarma, AFS (Retired) submitted his representation regarding the finding of the inquiry officer vide letter No. Nil dated 19/05/2023. Shri

Amarjyoti Sarma categorically denied the charges leveled against him and prayed to drop the proceeding and exonerate him from the charges. He reiterated that there was no flouting of financial norms and discipline on his part as the Treasury Officer's role is only to verify as to whether the bills submitted comply with the financial rules, guidelines and budget approval.

Whereas, the submission of Shri Amarjyoti Sarma, AFS (Retired) was examined and the appointing authority after consideration of all materials on record, including the reply of the Charged Officer, decided to impose a penalty of deduction of 50% of pension upon the Delinquent Officer as per Rule 21 of the Assam Services (Pension) Rules, 1969.

Whereas, the matter was referred to APSC vide endorsement dated 19/10/2023. APSC concurred to the imposition of aforementioned penalty vide their endorsement U/O. No.1752 dated 30/11/2023.

In view of above, the Governor of Assam is pleased to impose the penalty of deduction of 50% of pension upon the Delinquent Officer, Shri Amarjyoti Sarma, AFS (Retired), with immediate effect.

The suspension period of Shri Amarjyoti Sarma, AFS (Retired) will not be treated as on duty for any purpose. He will not be entitled to any salary for the period under suspension except the subsistence allowance already granted on the basis of no work no pay. The period under suspension will not be treated as on duty for calculation of pension benefits as well.

The Departmental Proceeding drawn up in respect of Shri Amarjyoti Sarma, AFS (Retired) vide letter No. FEB.149/2005/41 dated 13/03/2006 is hereby concluded.

This order is issued with the approval of the competent authority.

Signed by

Syed Isfaque Rahman

Date: 08-03-2024 14:59:08

Secretary to the Govt. of Assam,  
Finance (Establishment - B) Department.

Memo No. 240370/307 - A

Dated Dispur, the 08-03-2024

Copy to:

1. The Accountant General (A&E) Assam, Maidamgaon, Beltola, Ghy-29.
2. P.S. to Hon'ble Finance Minister, Assam for kind appraisal of Hon'ble Finance Minister.
3. P.S. to Additional Chief Secretary, Finance Department for kind appraisal of the Additional Chief Secretary.
4. P.S. to Commissioner & Secretary, Finance Department for kind appraisal of the Commissioner & Secretary.
5. The Director of Accounts & Treasuries, Assam, Kar Bhawan, Dispur, Ghy-6 for information.

6. Treasury Officer, Jorhat Treasury for information.
7. Shri Amarjyoti Sarma, AFS (Retired) for information.
8. The Content Manager, Finance (Establishment-B) Department for necessary uploading.

By order etc.,

(eSigned)

Secretary to the Govt. of Assam,  
Finance (Establishment – B) Department.