

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

No. 240483/367

Dated Dispur, the 18<sup>th</sup> September, 2023

**ORDER**

Whereas, while Shri Tarani Kalita, AFS (under suspension), was working as Treasury Officer, Tihu Treasury and holding additional charge at Mushalpur Treasury, it was reported that he was involved in fraudulent withdrawal of three (3) numbers of GPF final withdrawal bills amounting to Rs. 8,02,579/- Rs. 5,76,000/- and Rs. 7,02,579/- in respect of Md. Yunish Ali, Gram Sevak (Retd.) of Goreswar Development Block.

Whereas, Shri Tarani Kalita, AFS, was suspension vide Govt. notification no. 226499 dated 20/10/2022 in a separate case.

Whereas, a show cause notice was issued vide letter No. FEB 25/2017/249 dated Dispur 26/10/2021 to Shri Tarani Kalita, AFS (under suspension).

Whereas, Shri Tarani Kalita, AFS (under suspension), submitted his reply vide letter Dated 25-11-2021. The appointing authority after examination of the reply was not satisfied and decided to conduct a disciplinary proceeding. The following charges have been drawn up against Sri Kalita, AFS:

**Charges 1-** While you were performing your duties as Treasury Officer, in the Mushalpur Treasury, you were involved in fraudulent withdrawal of three (3) numbers of GPF final withdrawal bills amounting to Rs 8,02,579/-, Rs 5,76,000/- and Rs 7,02,579/- in respect of Md. Yunish Ali, Gram Sevak (Retd.) of Goreswar Development Block.

**Charges 2-** While you were performing your duties as Treasury Officer in the Mushalpur Treasury, you failed to maintain Transit Register, Guard file and GPF authorities properly.

**Charge 3-** While you were performing your duties as Treasury Officer, Mushalpur Treasury, you had not acted in compliance with SO 181 of Treasury Rules and Subsidiary Orders in dealing with claims presented to Treasury which resulted in giving undue and unauthorized benefit to Md. Yunus Ali (Retd. Gram Sevak) by allowing passing of fraudulent claims for payments from public exchequer.

Thus, you are hereby charged with gross negligence towards duties which is a serious misconduct. By this, you have violated the provision of Rule 3(l) of the Assam Civil Services Conduct Rules, 1965.

Whereas, Sri Bolen Boro, AFS, Director of Accounts & Treasuries, Assam was appointed as Inquiry Officer and Smti Kanta Lahkar, as Presenting Officer vide Memo No.FEB.25/2017/326 – B dated 10<sup>th</sup> February,2022. IO has submitted his report vide letter No.DA/Estt/TRY/2022/30 dated 27<sup>th</sup> July, 2022. But the IO has not drawn any conclusion on the charges framed in respect of Sri Tarani Kalita, AFS. Hence appointing authority has appointed Syed Isfaqur Rahman, IAS, Secretary to

I/280730/2023

the Govt. of Assam, Finance (Estt-B) Department was appointed as the new Inquiry Officer vide Notification No. I/61736/2022 dated 29.10.2022. The inquiry officer has submitted his report vide letter No.240483 dated 30<sup>th</sup> May, 2023.

Whereas, the findings of the Inquiry Officer in respect of the charges drawn up against Shri Tarani Kalita, AFS, Treasury Officer (under suspension) are enumerated below:

<u>Charges</u>	<u>Findings of Inquiry Officer</u>
Charge 1	<p>In respect of Charge 1, Shri Tarani Kalita, AFS, the charged officer, (Under Suspension), informed that the Bill for Rs 8,02,579/- regarding GPF final withdrawal is genuine. In case of the withdrawals of Rs 5,76,000/- and Rs 7,02,579/- the BDO, Goreswar Development Block had submitted manual bills and online bills using his user ID and password bearing bill No. Bill/2021/MSLPRD003/00014 dated 06.05.2020 for Rs 7,02,579/- and Bill No. Bill/2021/MSLPRD003/00051 dated 19.10.2020 for Rs 5,76,000/- against AG Assam authority No. PFA-05-FP/CD/7207/ID/189012/2020-21/1522 dated 27.02.2020 and No. PFA-05-FP/CD/7207/ID/189013/2020-21 dated 28.07.2020. Shri Tarani Kalita, AFS, the charged officer, (Under Suspension), informed that these bills were submitted by the DDO after a gap of five (5) months &amp; eight (8) months from the submission of the genuine bill. The token assistant received the aforesaid bills through transit register and generated tokens and forwarded the bills to the Bill Assistant using his user ID and password. Bill Assistant also processed the bill and forwarded the same to the Accountant who in turn forwarded the bills to the Treasury Officer.</p> <p>In his defense, Shri Tarani Kalita, AFS, the charged officer, submitted that the false bills were generated by the DDO and processed by the Token Assistant, Bill Assistant and the Accountant. It was the duty of the Bill Assistant, Token Assistant and the Accountant to examine the bill before passing the same for payment. The charged officer, further said that at that relevant point of time, he held multiple charges such as Treasury Officer, Tihu Sub-Treasury, Tihu, F&amp;AO O/o the Deputy Commissioner, Baksa, F&amp;A, O/o the Superintendent of Police, Baksa &amp; Treasury Office (in-charge) Mushalpur Sub-Treasury. Due to heavy work load, he could not devote full time to the Mushalpur Treasury where there is 310 DDO's. Shri Tarani Kalita, AFS, the charged officer, also informed that the amount of Rs 7,02,579/- &amp; Rs 5,76,000/- have already been recovered and deposited into Govt. Account through SBI Mushalpur Branch, Mushalpur vide Challan No. 2021/08/282 dated 02.08.2021 and Challan No. 2021/08/283 dated 02.08.2021.</p> <p>In this regard, Shri Bikash Das, AFS, Joint Director, Directorate of Accounts &amp; Treasuries and Shri Utpal Bhatta, System Administrator, Directorate of Accounts &amp; Treasuries informed that during their enquiry they found that copy of AG's authority was found</p>

	<p>in respect of the amount of Rs 8,02,579/- duly recorded in the Acquaintance Roll and Bill Register of the DDO i.e., Goreswar Development Block. They also informed that during their visit to the Mushalpur Treasury on 18.08.2021 they observed that all the bills were passed for payment by the Treasury and duly accounted in the Treasury accounts. They further added that on scrutiny of the Guard file of GPF Authorities only two paid and cancelled authorities for Rs 8,02,579/- and Rs 5,76,000/- were found. According to them, the authority for Rs 8,02,579/- was genuine but the authority for Rs 5,76,000/- appeared to be forged. They also informed that the specimen signature of the Senior Accounts Officers authorized by A.G., Assam to sign the GPF Authority were not available.</p> <p>From the above, the Charge 1 regarding withdrawal of three (3) GPF final payments amounting to Rs 8,02,579/-; Rs 5,76,000/- and Rs 7,02,579/- in respect of Md. Yunus Ali is proved.</p>
Charge 2	<p>In respect of Charge 2, Shri Tarani Kalita, AFS, the charged officer, (Under Suspension), informed that prior to his joining, his predecessor had already issued the Transit Register against all DDO's under the jurisdiction of Mushalpur Treasury. He further informed that the Transit Register is used at Token Assistant level only.</p> <p>Regarding GPF authorities, Shri Tarani Kalita, AFS, the charged officer, (Under Suspension), informed that the GPF authorities were kept in the guard file. However, they were not kept serially.</p> <p>In this regard, Shri Bikash Das, AFS, Joint Director, Directorate of Accounts &amp; Treasuries and Shri Utpal Bhatta, System Administrator, Directorate of Accounts &amp; Treasuries informed that during their enquiry they found only AG's authority in respect of Rs 8,02,579/- &amp; Rs 5,76,000/- they did not found the AG's authority for Rs 7,02,579/-. They further added that the Transit Registers that were in operation have not been issued by the Treasury Officer to the DDO concerned. They also mention that the Transit Registers were not as per format prescribed by the Govt.</p> <p>Shri Tarani Kalita, AFS, the charged officer has informed that the Transit Registers were issued by his predecessor. However, it was his duty to check the Transit Register and get it corrected if the Registers were not as per prescribed format. He has admitted that the Guard file were not properly maintained. So Charge 2 is hereby proved.</p>
Charge 3	<p>In respect of Charge 3, Shri Tarani Kalita, AFS, the charged officer, (Under Suspension), informed that as per S.O. 181 of Treasury Rules and Subsidiary Orders, the Accountant should act in compliance with S.O. 181. S.O. 181 stipulates that: "the bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at the foot of the voucher".</p>

Whereas, the report submitted by the inquiry officer in respect of the

1/280730/2023

departmental proceedings was forwarded to the charged officer Shri Tarani Kalita, AFS (under suspension) vide letter No. 240483 dated 08/06/2023.

Whereas, Shri Tarani Kalita, AFS (under suspension) submitted his written submission regarding the finding of the inquiry officer vide letter No. Nil dated 26/06/2023. Shri Tarani Kalita categorically reiterated that he has not committed any act of negligence of duty and/or misconduct and/or not following the procedure mandated in the TR & SOs in release of GPF final payment. He also stated that if he has inadvertently committed any mistake, omission or commission, he tender his apologies for the same and requested not to draw charge against him.

Whereas, the submission of Shri Tarani Kalita, AFS (under suspension) was examined and the appointing authority after consideration of all materials on record including the reply of the Charged Officer decided to impose penalty of withholding of two increments without cumulative effect upon the Delinquent Officer as per Rule 7(ii) of the Assam Services (Discipline & Appeal) Rules, 1964.

The matter was referred to APSC vide endorsement dated 16/08/2023. APSC concurred to the imposition of penalty vide their U/O. No.1728 issued vide dtd.28-08-2023.

In view of above, the Governor of Assam is pleased to impose the penalty of withholding of two increments without cumulative effect upon the Delinquent Officer Shri Tarani Kalita, AFS (under suspension) with immediate effect.

The suspension period of Shri Tarani Kalita, AFS, will be treated as on duty for pension purpose. He will not be entitled to any salary for the period under suspension except the Subsistence allowance sanctioned.

The Departmental Proceeding drawn up in respect of Shri Tarani Kalita, AFS (under suspension) vide letter No. FEB.25/2017/249 dated 26<sup>th</sup> October, 2021 is hereby concluded.

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

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

Memo No. No. 240483/367 – A

Dated Dispur, the 18<sup>th</sup> September, 2023

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.

1/280730/2023

3. P.S. to Principal Secretary to the Govt. of Assam, Finance Department for kind appraisal of Principal Secretary.
4. The Director of Accounts & Treasuries, Assam, Kar Bhawan, Dispur, Ghy-6 for information.
5. Shri Tarani Kalita, AFS (under suspension), the then Treasury Officer, Biswanath Treasury for information.
6. The Content Manager, Finance (Establishment-B) Department for necessary uploading.

**(eSigned)**

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