



सत्यमेव जयते

**DIRECTORATE GENERAL OF INCOME TAX (VIGILANCE)**

First Floor, Dyal Singh Public Library Building,

1, Deen Dayal Upadhyay Marg,

New Delhi - 110 002

F.No.DGIT(Vig.)/HQ/Misc./2015-16 (1285)

Dated: 05-06-2015

To

All Principal Chief Commissioners of Income Tax (CCA)

**SUB: Principles laid down by Hon'ble Supreme Court in the judgment in Civil Appeal No. 1912 of 2015 in the case of Shri Ajay Kumar Choudhary Vs. Union of India - Circular - reg. -**

Sir/ Madam,

Kindly refer to the above mentioned subject.

2. In this regard I am directed to draw your kind attention to the principles laid down by Hon'ble Supreme Court in the judgment in Civil Appeal No. 1912 of 2015 in the case of Shri Ajay Kumar Choudhary Vs. Union of India. Hon'ble Apex Court has laid down the following principles in para 14 of the judgment: -

- a) The direction of the Central Vigilance Commission that pending a criminal investigation, departmental proceedings are to be held in abeyance, is now superseded.
- b) The currency of a Suspension Order should not extend beyond three months if within this period the Memorandum of Charges/Chargesheet is not served on the delinquent officer/employee.
- c) If the Memorandum of Charges/Chargesheet is served, a reasoned order must be passed for the extension of the suspension.
- d) The Government is free to transfer the concerned person to any Department in any of its offices within or outside the State so as to sever any local or personal contact that he may have and which he may misuse for obstructing the investigation against him.
- e) The Government may also prohibit him from contacting any person, or handling records and documents till the stage, he is required to prepare his defence.

3. I am further directed to request that these principles may also kindly be communicated to all Chief Commissioners of Income Tax/ Directors General of Income Tax, all Principal Commissioners of Income Tax/ Principal Directors of Income Tax and all Commissioners of Income Tax/ Directors of Income Tax functioning in your Region as they also conduct disciplinary proceedings in cases of departmental officers/ officials. Further, pending Disciplinary Proceedings/ suspension cases may be reviewed urgently in light of directions of Hon'ble Supreme Court.

4. I am also directed to request that in all such cases where officers/ officials are transferred to a different station after revocation of their suspension, the transfer order must specifically refer to the judgment in this case and mention about the liberty granted by the Hon'ble Supreme Court, so that the transfer cannot be challenged as being in violation of Transfer Policy. Further, in all such cases where the officers/ officials are retained at the same station after revocation of their suspension, orders may be issued prohibiting such officers/ officials from contacting any person, or handling records and documents till the stage of their having to prepare their defence

Yours faithfully,



(Rakesh Gupta)  
Addl. Director of Income Tax (Vig) (HQ)  
New Delhi

Copy to (i) The Directors of Income-tax (Vigilance), NZ/ EZ/ WZ/ SZ for information.

~~(ii)~~ The Addl. Director of Income-tax, Data Base Cell of CBDT with a request to publish the letter on the Departmental website.



Addl. Director of Income Tax (Vig) (HQ)  
New Delhi