

JOINT COUNCIL OF ACTION
OF
INCOME TAX ASSOCIATIONS :WEST BENGAL

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Joint Convenors : Bhaskar Bhattacharya, Rupak Sarkar & Manmohan Nayek

Ref. No. _____

Date : 07.02.2013

TO,

The Chairperson,

Central Board of Direct Taxes,

New Delhi.

Madam,

Sub: Mrs. Bonani Ghosh, CIT Kol-XI, Kolkata – Complaint regarding

With a sense of deep regret, we would like to draw your kind attention to certain unacceptable practices pursued by Smt. Madam Bonani Ghosh, Hon'ble CIT Kol-XI which on one hand will lead to revenue loss and on the other has given rise to widespread discontent the officers under her thrust. The manner in which she is thrusting down her whims and fancies on her subordinates has created a fear psychosis among the officers and staff members working in her charge.

ii. Ever since being posted in the charge of CIT Kolkata-XI, she has subverted established procedures on several matters including assessment and survey proceedings, has enforced informal (and therefore unrecorded) arrangements suiting her personal ambitions for selection of cases for scrutiny, surveys, as well as post-survey action. She has deliberately sidelined the Range Heads and have all but eliminated functional role. It has come to our knowledge even cash is being collected in her name and deposited in some bank accounts. Wherever officers refuse to fall in line, she threats them with dire consequences, starting from 'damage' to APARs, and to threats of initiating vigilance action.

iii. The issues concerning her malpractices are elaborated below:

1. **Survey:** The Hon'ble CIT has been insistent on making survey action her prime activity. This in itself is not a matter of dispute; it is the process of selection of

cases for survey action u/s 133A of I.T Act'61 and the directions for the manner of conduct of the surveys and post survey works in highly objectionable. Every case is being selected by the Hon'ble CIT on her own, on the basis of reasons known to her alone; the AO or the Range head are neither party to the process of identification cases, nor are they informed at any stage the basis for such selection.

It has been reported that cases for survey are being selected by her as because she holds personal grudge against them. In some cases, examination of assessee's records during survey proceedings revealed that she was a client/customer of the assessee in the recent past. The element of her personal grudge or interests appears to be prime reason for her choice of survey in atleast at least in some of the cases.

During the course of survey u/s 133A she is directing to complete the proceedings within three/four hours, and impounding a large volume of documents even if they are not relevant and bringing the same to her own office. The officers are being discouraged from actual investigation, and are being forced to impound documents at random.

Having thus armed herself with a large volume of materials she precedes towards harassment of the assessee. She thereafter personally conducts post-survey discussions with the assessee, keeping both AO and the range head in the dark. The AO remains ignorant of the out come of his/her own survey, and is made to sign a dictated survey report.

2. **Non-statutory use of confidential data:** Having established this anarchy and the threat by her arbitrary action, she has been identifying certain cases on the basis of data from AIR database (cases not selected for scrutiny by CASS -which she can access as the CIT but the AO or the Range head cannot). These assessee's are being summoned to her office for personal discussions and forced to submit to her satisfying her personal demands.

3. **Scrutiny:** In the matter of pending scrutiny assessments, she has been 'requisitioning' case files verbally from the AOs in bulk, which thereafter lie in her custody for long periods and the officers cannot make any progress on the cases during the time. She has also been dictating questionnaires to be issued to the assessee's. Since the entire process is without any written record of her recommendation/suggestion/guidance, AOs apprehend that they will be liable for the fallout of such any lacunae in such questionnaires dictated to them.

Coupled with this is the fact that while reviewing every completed assessment, she records severe disparaging remarks on every case in a routine manner, thereby breaking the AOs self-confidence and forcing im/her to work under immense mental pressure. So much so the officers are afraid to pass any orders, which will lead to large pendency in the last months of the fiscal year.

4. **Collection of money:** The intent behind her irregular behaviour is crystal clear from the elaborate arrangements she has made for collection of cash. Madam Ghosh has been directing several AOs to make deposits of cash in substantial amounts to some bank accounts floated in the names of three different individuals (details of which can be provided if desired). Officers already demoralised by her misdemeanour are forced to concede her demands her coercion, or forced to face her wrath.

5. **Machinery of coercion:** Apart from threats of damage to APARs, she has been emphasising that she herself has now been cleared from all vigilance proceedings and set to become CCIT. She is now emboldened and can initiate such proceedings against those who do not fall in line. To make a live example on her threats, she chose one officer who had actually protested her actions consistently. Suddenly three pseudonymous petitions were received against the upright officer who has served so far without a single blemish, as if miraculously. Immediately after receipt of these, she demanded that he should hand over case records of all his incomplete scrutiny cases to her, along with all completed cases. She further demanded that he submit his personal bank accounts etc. Investigations on pseudonymous petitions were initiated on her own, without the concurrence of the CVC, and in direct violation of the CVC guidelines in this regard.

6. **Selection of vendors:** Her close personal nexus with suppliers and service providers of the department are coming in the way of impartial selection. In the matter of selection of vendors of car services, she has caused in the scrapping of a completed tender process by coercing one vendor to file a spurious complaint. Subsequently, the complainant admitted to the fact before the then CCIT and the matter remains under record. Every time she is transferred within the city, irrespective of whether the agreement is due for renewal or not, she dismisses the vendor supplying flowers to office chambers, and in place, she appoints one person who charges higher rates, but who enjoys a long standing personal rapport with her.

7. **Administrative highhandedness:** Apart from the baser intents revealed above, she has been consistently flouting all norms of decency and propriety in her daily dealings.

- a. At a meeting between the CCIT Kol-XI and officers of the CIT XI charge, CCIT had asked for details of recovery in a certain dossier case. The TRO informed the CCIT of the progress of action, and was appreciated by the CCIT. This enraged Madam Ghosh, who went on to issue a show cause to the TRO, alleging that he had shown wilful disobedience and insubordination by providing the required data to the CCIT. Even apart from this specific incident, she has been consistently trying to block any contact of officers of the charge with the CCIT Kol-XI, even on social occasions like expressing New Year or Diwali wishes.
- b. One officer was advised to go on indefinite leave, solely because her collection figures was below the expectation, which is caused by the fact that her ward holds jurisdiction over a class of assesseees for whom the TDS rates are high, causing a large number of refunds to be issued regularly.
- c. When a PS had applied for a one day's casual leave, she did not dispose of the application in time. However, after the Lady PS reported for duty after the day of leave, she charged the lady with insubordination, forced her to tender a written apology, and only then granted her the leave.
- d. In an almost identical case in the recent past, she issued a show cause notice to a JCIT, threatening a 'break-in-service', merely because he had been absent in office for a day and had applied for Casual Leave afterwards.

8. Negotiations with JCA : Each of these complaints were brought to her notice a number of times, and delegation of the JCA met her on successive dates. On none of the occasions did she ever deny any of the allegations. Each time, she assured that all of the same will be stopped immediately. Yet, immediately thereafter, she pursued the same course of action immediately after each of the meeting, and teamed this with vicious threats to the individual officers who had made the initial protests. Consequently, in the latest of these meetings held on ..., after she gave verbal assurances once again, we had to perforce demand the same in writing. She agreed, to the extent that she would sign on the minutes of the meeting in which the matters would be mentioned appropriately. However, when the same was drawn up, she refused to sign it and insisted that all of the issues mentioned above were attributable to mere 'miscommunication'. Thus, the entire process was scuttled. In view of this, any further negotiations and discussions have become futile.

iv. As the joint forum of responsible associations of Officers and staff of the department, we have always strived to conform to the desired office decorum in all our actions, movements and petitions, and to uphold the principles of administrative and hierarchical propriety in all our dealings. We have always placed our trust in mutual discussions to overcome all disagreements between the JCA and the authorities at every level. In general, we abhor taking up individual cases of impropriety in any formal manner, unless the same becomes impossible to resolve amicably. Given this general attitude, you will kindly appreciate that ***we file this specific complaint in the name of an individual only after the circumstances have gone beyond all tolerable limits and all attempts to impress a degree of sanity have failed miserably.***

v. In view of the above, we are of the considered opinion that her continuance as an Administrative Commissioner in any charge will be extremely prejudicial to the interests of the department and detrimental to the morale of officers and staff members. You are therefore requested to kindly take immediate action in this regard.

This is for your kind consideration and necessary action.

Yours faithfully,

Sd/-

(Bhaskar Bhattacharya)

Sd/-

(Rupak Sarkar)

Sd/-

(Manmohan Nayak)

JOINT CONVENORS

Copy forwarded to:

- i) CCIT-I, Kolkata
- ii) CCIT-IX, Kolkata