

**BEFORE THE UTTARAKHAND PUBLIC SERVICES TRIBUNAL
AT DEHRADUN**

CLAIM PETITION NO. 17/SB/2017

Indu Mohan Singh Gosain S/o Late Sh. Jeet Singh Gosain aged about 71 years,
Retired Assistant Research Officer, Irrigation Department, I.R.I, Roorkee, R/o
216-A Ashok Vihar, Lane No. -2, Ajabpur Kala, District Dehradun, Uttarakhand.

.....Petitioner

VS.

1. State of Uttarakhand through Secretary, Irrigation, Government of Uttarakhand, Secretariat, Subhash Road, Dehradun.
2. Accountant General (Accounts & Entitlement), Uttarakhand, Nidhi-5 Anubhag, Oberoi Motors Building, Saharanpur Road, Mazra, Dehradun. .
3. Chief Engineer and Head of the Office, Irrigation Department, Uttarakhand, Yamuna Colony, Dehradun.
4. Chief Engineer Level-2, Director, Irrigation Research Institute, Roorkee, District Haridwar, Uttarakhand.

.....Respondents.

Present: Sri L.K.Maithani, Counsel
for the petitioner.

Sri U.C.Dhaundiyal, A.P.O.
for the Respondents.

JUDGMENT

DATED: FEBRUARY 27, 2018

Justice U.C.Dhyani (Oral)

In the instant claim petition, the dispute is only of accounting. The petitioner has retired way back in the year 2006. When he retired, 90% of his GPF contribution was released to him on 23.03.2006, according to ledger maintained in Accountant General (AG) Office. Balance of 10%, according to ledger maintained in AG Office, was released to him on 01.02.2012. Still, according to the petitioner, some money is due to him, against the respondents. In a nutshell, this

dispute is subject matter of resolution in present claim petition, accounting of which, is being tabulized herein below for convenience:

Employee- Indu Mohan Singh Gosain Series- IRRIU GPF No. 31826				
According to R-2- Ledger maintained by AG, Uttarakhand				
Year	Opening amount	Deposit	Withdrawal	Interest
1977-78	2372	984	0	232
Total				Rs.3588-00
As per R-3 Year wise calculation sheet maintained by AG Office, Uttarakhand.				
1976-1977	1470	840	0	144
Total				Rs. 2454-00
According to Corresponding entry in GPF Pass Book, maintained by Irrigation Department.				
1976-1977	2646	984	0	254
Total				Rs.3884-00

2. There is anomaly in the records of Respondent No.2 itself. On the one hand, in Annexure-R-2, opening amount for the year 1977-78 is Rs.2372/-, and on the other hand, according to R-3, the opening amount in the year 1977-78 is Rs. 2454/-, inasmuch as, according to year wise calculation sheet, the opening amount of the employee of the year 1976-77 was Rs. 1470/-, deposit was Rs.840/- and interest earned, was Rs. 144/- and, therefore, closing amount for the year 1976-77, was Rs.2454/-. Thus, according to the documents submitted on behalf of Respondent No. 2 itself, there is difference of Rs.82/-.

3. This Court has no reason to disbelieve the documents submitted on behalf of Respondent No.2. Thus, the following may safely be concluded in an effort to resolve the accounting puzzle in hand:

As per R-3 Year wise calculation sheet maintained by AG Office, Uttarakhand.				
1976-1977	1470	840	0	144
1977-7198 - 2454, which is the closing balance of last financial year.				

Thus, opening amount in the year 1977-78 should be read as Rs.2454/-, and its' cascading effect should be given to the petitioner.

4. A direction is, therefore given to Respondent No.2 to calculate GPF amount, on the basis of calculation sheet (R-3), and make payment to the petitioner along with admissible interest, (according to the rates of interest, prevalent from time to time), till actual payment of the same.
5. Now, coming to the entries made in the GPF Pass Book of the petitioner. According to such pass book, which is maintained by the Respondent No.4, the opening amount in the year 1976-77 was Rs.2646/-, but somehow, the ledger maintained by Respondent No.2 shows a lesser amount of Rs.2454/- in the corresponding year. The difference is, therefore, of Rs.192/-, which is required to be reconciled. Petitioner cannot be faulted, if GPF amount was deducted from his salary by the Treasury concerned and voucher did not reach to the office of Respondent No.2. Great sanctity is attached to the entries made in GPF Pass book as well as the entries made in the ledger maintained in the office of Respondent No.2.
6. The Court, therefore, leaves it to the wisdom of Respondent No.2 to reconcile such a situation, in which, entries in GPF Pass Book of the petitioner maintained in the office of Respondent No.4 and entries in the ledger maintained in the office of Respondent No.2, are at variance.
7. A direction is, therefore, given to the petitioner to approach Respondent No.2 along with copy of GPF Pass Book, within two weeks from today. It may be noted here, that, Respondent No. 2, by way of letter dated 8.12.2016, (Annexure: A-11), has himself written to the petitioner to bring certain documents along with him, which shows that Respondent No.2 is willing to give a patient hearing to the petitioner in respect of entries, which have not been reconciled so far. This Court will not term these entries as 'disputed', inasmuch as, there is no

allegation by any party, that the entries made in the GPF Pass Book or the ledger maintained by Respondent No.2, are forged or fictitious one. The only thing is that, these entries are to be adjusted.

8. Upon petitioner's bringing the desired documents, Respondent No.2 is requested to pass a reasoned and speaking order in the matter, in accordance with law, at an earliest possible, but not later than eight weeks of presentation of certified copy of this order before him. Respondent No.2 is at liberty to call for the records of GPF Pass Book from Respondent No.4, if desired.
9. Claim petition, thus, stands disposed of. No order as to costs.

(JUSTICE U.C.DHYANI)
CHAIRMAN

DATE: FEBRUARY 27, 2018
DEHRADUN

VM