

**MAHARASHTRA ADMINISTRATIVE TRIBUNAL**  
**NAGPUR BENCH NAGPUR**  
**ORIGINAL APPLICATION No. 949 of 2019 (S.B.)**

- 1) Ranjit S/o Gangadhar Ujawane,  
Aged about 45 years, Occ. Service,  
R/o Plot No. 20, Banerjee Lay Out,  
Nagpur.
- 2) Kirankumar S/oMurlidharpant Dahikar,  
Aged about 42 years, Occ. Service,  
R/o Q.No.C-9/3, Ravi Nagar, Nagpur.
- 3) Ujwal S/o Shrirampant Deshmukh,  
Aged about 39 years, Occ. Service,  
R/o 22, Bhausahab Kaloti Layout,  
Utrashi Nagar, Amravati.
- 4) Chintaman S/o Bhaurao Bhadikar,  
Aged about 52 years, Occ, Service,  
R/o 202, Grace Apartment, Jai  
Vignaharta Colony, Katol Road, Nagpur.
- 5) Sugat S/o Bapuraoji Khakse,  
Aged about 53 years, Occ. Service,  
R/o 58, Vishram Nagar, Nari, Ring  
Road, Nagpur.
- 6) Anil Damaji Meshram.  
Aged about 52 years, Occ. Service,  
R/o 83, Adarsh Nagar, Kalamna Road,  
Nagpur.

- 7) Ravindra S/o DiwaluLahane,  
Aged about 51 years, Occ. Service,  
R/o 455, Hiwari Layout, Nagpur.
- 8) Anil S/o MadhukarPote,  
Aged about 51 years, Occ. Service,  
R/o 47, Jambudeep Nagar, Ayodhya  
Nagar, Nagpur.
- 9) Avinash S/o AsokDatir,  
Aged about 41 years, Occ. Service,  
R/o Swami Samarth Vihar-3, Ekmat  
Nagar, Besa Road, Nagpur.
- 10) Nilesh S/o NarendraDeshmukh,  
Aged about 41 years, Occ. Service,  
R/o 12, Type IV, Building No. 2,  
Ravi Nagar, Nagpur.
- 11) Vilas S/o PandurangUjwalkar,  
Aged about 53 years, Occ. Service,  
R/o 242, Shri.Mahalaxmi Nagar,  
New Narsala Road, Nagpur.
- 12) RamakantShankarraoPatankar,  
Aged about 53 years, Occ. Service,  
R/o Plot No. 13, Sarojini HS, Swagat  
Nagar, New Narsala Road, Nagpur.
- 13) Yadav S/o Bapuraoji Jhunghare,  
Aged about 49 years, Occ. Service,  
R/o 291, GarobaMaidan, Bagadganj,  
Nagpur.

- 14) Yashwant S/o Dhondbaji Pittule,  
Aged about 54 years, Occ. Service,  
R/o 460, Nehru Nagar, TirangaChowk,  
Nagpur.
- 15) Gajanan S/o ShriramBhagwat,  
Aged about 45 years, Occ. Service,  
R/o Type IV, Building No. 8, Ravi Nagar,  
Nagpur.
- 16) Prabodhkumar Ganpatlal Neware,  
Aged 45 years, Occ. Service,  
R/o A/a, Fulchur Naka, Gondia.
- 17) Girish Pandurang Chude,  
Aged about 42 years, Occ. Service,  
R/o Q No.C-6/2, Ravi Nagar, Nagpur.
- 18) Vasant S/o Fulsing Chavan,  
Aged about 54 years, Occ. Service,  
R/o Q. No. C-9/2, Ravi Nagar, Nagpur
- 19) Vikas Ramesh Deogade,  
Aged about 46 years, Occ. Service,  
R/o 15, New Kailas Nagar, Manewada  
Road, Nagpur.
- 20) Praful S/o Shankarrao Kolhe  
A/a 34 Yrs, Occ- Service  
Rahul Nagar, Camp Amravati ,  
Distt.Amaravati
- 21) Ankush S/o DinkarraoDeshmukh  
A/a 35 Yrs, Occ- Service  
Manjarkhed Kasba, Tah- Chandur Rly  
DisttAmravati .

- 22) Raju S/o CharandasGaikwad  
A/a 42 YrsOcc- Service  
C/o Sanjay Dhande , Plot no. 1 Hanuman  
Nagar Belewadi ,Tukum, Chandrapur,  
Tah AndDisttChandrapur
- 23) Tejram S/o SitkuraMadavi  
A/a 49 YrsOcc- Service  
Vinay Residency OppVidyaViharm, Convent  
High ScoolChatrapati Nagar Tukum,  
,Chandrapur, Tah And Distt Chandrapur
- 24) Sumit S/o BhujingaSuryawanshi  
A/a 33YrsOcc- Service  
C/o Mahipal Bakaram Lamkase Shrihans  
Nivas ,Chhatrapati Nagar Chandrapur, Tah  
And Distt Chandrapur
- 25) Avinash S/o KeshavraoMadavi  
A/a 54YrsOcc- Service  
C/o,KeshavNivas , Bhiwapur Ward ,  
Chandrapur, Tah And DisttChandrapur
- 26) Pushpkumar Rupchand Shravankar  
A/a 48Yrs, Occ- Service  
C/o Parimal Gangreddywar ,Gurudwara Road  
Tukum, Chhatrapati Nagar Chandrapur, Tah  
And Distt Chandrapur
- 27) Nilesh S/o Rameshrao Kshirsagar  
A/a 41 Yrs, Occ- Service  
C/o Shivaji Nagar ,Datey Collage Road,  
Yavatmal

- 28) Ajay S/o KhusalraoThamke  
A/a 41 Yrs, Occ- Service  
C/o Jamankar Nagar , Yavatmal
- 29) Sunil S/o Giridharrao Masal Thamke  
A/a 52 Yrs, Occ- Service  
C/o Raut Nagar , Yavatmal
- 30) Ravindra Vishwanatrao Gawande  
A/a 38 Yrs, Occ- Service  
C/o Anvay, Plot No. 18.A, Gokul Colony,  
Near Jawahar Nagar, Akola Tah AndDistt –  
Akola
- 31) Vivek Anil Iwarakar  
A/a 40 Yrs, Occ- Service  
C/o Rajmata Jijau Nagar , Ward No. 5 , Near  
Jagrut Ganesh Mandir, Chikhli,Distt.- Buldana.
- 32) Bharatbhushan Manohar Dumare  
A/a 39 Yrs, Occ- Service  
C/o Flat No. 101, Radhakrushna Apartment,  
Bank of India Colony Wardha .
- 33) Rajesh Shankarrao Gaikwad  
A/a 53 Yrs, Occ- Service  
C/o Plot No. 69, Near House Umakant  
Ramteke, Untkhana, Nagpur .
- 34) Prashant Marotrao Mundre  
A/a 46 Yrs, Occ- Service  
C/o Flat No. 101, Shatabdi Chouk , Ring Road  
, Nagpur.

- 35) Ashutosh Pralhadrao Zodpey,  
Age 45 years, Occ. Service,  
R/o Flat No. C-204, Jayanti Nagari-6,  
Besa, Nagpur.
- 36) Punjaji Bhausing Solankey,  
Age 54 years, Occ. Service,  
R/o Akola, Tah. and Distt. Akola

**Applicants**

**-Versus-**

1. The State of Maharashtra  
Through its Secretary,  
Department of Finance,  
Mantralaya, Mumbai – 400032.
2. The Commissioner of State Tax,  
Maharashtra State, Mumbai.
3. The Special State Tax Commissioner,  
Maharashtra State, Mumbai.
4. The Additional Commissioner of  
State Tax, Nagpur Zone, Civil Lines,  
Nagpur.
5. The Joint Commissioner of State Tax  
(HQ)-4, Maharashtra State,  
Mumbai.

**Respondents.**

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**S/Shri N.S. Wadiyalwar, P. Mehta, Y. Kamble, Advs. for the  
applicants.**

**Shri A.M. Khadatkar, P.O. for the respondents.**

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**Coram :- Hon'ble Shri Anand Karanjkar,  
Member (J).**

**Dated :- 12/02/2020**

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### **JUDGMENT**

Heard Shri P. Mehta, learned counsel for the applicant and Shri A.M. Khadatkar, learned P.O. for the respondents.

2. The applicants are challenging the impugned order dated 22/11/2019 passed by the Joint Commissioner of State Tax (HQ)-4, Maharashtra State, Mumbai. By this order, the applicants were directed to work on the establishment of Sales Tax Office, Mumbai till further orders. It is submission of the applicants that it is nowhere clarified in the order whether it was transfer or deputation. After perusing the order dated 22/11/2019, it seems that it is nowhere mentioned in the order that the applicants were entitled for deputation allowance.

3. After reading this order, it seems that this order was passed by the Joint Commissioner of Sales Tax. According to the applicant, the Joint Commissioner of Sales Tax was not authorised in law to transfer the applicants or depute the applicants.

4. The respondent nos. 2 to 5 have filed their reply and it is submitted that the impugned order shall remain in force from 22/11/2019 till 31/3/2020 and in support latter order passed by the

respondent no.5 is placed on record. On perusal of order dated 5/12/2019 it is made clear that the earlier order would remain in force till 31/3/2017 and the applicants would be directed to join duty at Mumbai only after arrangements for their residence will be made by the Government.

5. The learned counsel for the applicants submitted that the Joint Commissioner of Sales Tax has issued the impugned order without jurisdiction and earlier transfer orders were issued by the Government. The learned P.O. was unable to satisfy that the respondent no.5 was the Transferring Authority of the applicants. In view of these irregularities, I am compelled to say that the impugned order cannot be sustained. Hence, the following order –

**ORDER**

The order impugned Annex-A-1, dated 22/11/2019 is hereby quashed and set aside. No order as to costs.

**Dated** :- 12/02/2020.

**(A.D. Karanjkar)**  
**Member (J).**

\*dnk..



I affirm that the contents of the PDF file order are word to word same as per original Judgment.

Name of Steno : D.N. Kadam

Court Name : Court of Hon'ble Member (J).

Judgment signed on : 12/02/2020.

Uploaded on : 17/02/2020.