

Punjab-Haryana High Court

D.C Tanwar vs State Of Haryana And Ors on 1 July, 2026

CWP-6487-2001

1

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CWP-6487-2001 (O&M)

D.C. Tanwar

... Petitioner

Versus

State of Haryana and others

...Respondents

07.05.2026	1.	Date when judgment was reserved
01.07.2026	2.	Date of pronouncement of judgment
01.07.2026	3.	Date of uploading the judgment
	4.	Whether operative part or full judgment is Full pronounced
	5.	Delay, if any, in pronouncing of full Not Applicable

judgment and reasons thereof

CORAM: HON'BLE MR. JUSTICE HARPREET SINGH BRAR

Present: Mr. Raman B. Garg, Advocate
with Mr. Mayank Garg, Advocate
and Ms. Komal Parveen Singh, Advocate
for the petitioner.

Mr. Piyush Khanna, Addl. A.G. Haryana.

Mr. Manoj Kumar Sood, Advocate
for the respondents No.2 and 3.

HARPREET SINGH BRAR, J.

1. The present writ petition has been filed under Articles 226/227 of the Constitution of India seeking issuance of a writ in the nature of Mandamus directing respondents No.1 and 2 to release the retiral benefits of the petitioner. A MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 further has been made seeking directions to the respondents to refund the rent amount illegally deducted from the salary of the petitioner. CONTENTIONS

2. Learned counsel for the petitioner has contended that the petitioner was appointed as a Clerk in the Municipal Committee, Palwal on 05.01.1960. Subsequently, he was promoted as Accounts Clerk on 01.07.1961 and thereafter, as Assistant on 09.11.1961. The petitioner applied to the post of Secretary-cum- Accountant in Municipal Committee in Old Faridabad i.e. the predecessor of respondent No.2-Municipal Corporation, Faridabad vide application dated 11.03.1966. He was selected for the said post vide order dated 24.10.1966 (Annexure P-1). Learned counsel has further submitted that the services of all employees, including the petitioner, from various Municipal Committees were taken over by the Faridabad Complex Administration, another predecessor of respondent

No.2 on 15.01.1972. Accordingly, the post of the petitioner was equated with that of Zonal Taxation Officer w.e.f. 01.09.1972 and he was placed at serial No.1 in the seniority list vide order dated 02.11.1972 (Annexure P-3). The petitioner was granted a special allowance of Rs.75/- per month to compensate him for the loss incurred by him due to the posts being equated. However, the said special allowance was stopped w.e.f. 06.08.1974 vide order dated 23.08.1974 (Annexure P-4) and the petitioner was allotted residential accommodation free of rent instead.

3. Learned counsel for the petitioner has further contended that the petitioner retired as Zonal Taxation Officer on 30.06.1993. However, in order to settle personal scores, the petitioner was suspended from service twice i.e. on 29.11.1989 and 29.04.1991, on the same allegations, along with two other Zonal Taxation Officers. He emphasized that the petitioner was reinstated vide order MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 dated 18.06.1990 and 01.10.1991, respectively, without prejudice to the inquiry. The petitioner was also issued two charge sheets dated 07.12.1989 and 19.06.1991 on the same allegation of fabrication of house tax survey of unconstructed buildings and thereby, providing undue benefits to certain persons. Learned counsel has further submitted that the inquiry pertaining to charge sheet dated 07.12.1989 was conducted on three dates- 06.03.1990, 10.08.1990 and 20.09.1990. Thereafter, the issue was virtually dropped as the inquiry was not carried forward. However, in furtherance of the second charge sheet dated 19.06.1991, inquiry was held on 16 different dates but was never concluded. As a matter of fact, the petitioner was never associated with the inquiry after his retirement on 30.06.1993. Additionally, an independent inquiry was also entrusted to the Deputy Secretary namely V.G. Goyal, on the same allegations and the petitioner was only asked to participate in the first week of November, 1991. Learned counsel has also submitted that criminal proceedings were also initiated by the Vigilance Department of respondent No.1 by registering FIR No.8 dated 20.02.1991 under [Sections 420, 467, 468, 471](#) and [120-B](#) IPC on the same allegations. However, the petitioner was acquitted from the charges framed against him vide judgment dated 15.12.1997 passed by learned Chief Judicial Magistrate, Faridabad. The intentional harassment caused to the petitioner is palpable as he has been subjected to three departmental inquiries and one vigilance inquiry culminating into a criminal case, on the same set of allegations. Moreover, some of the co-delinquents have been exonerated while some others have only been issued a warning. In fact, some of the delinquents namely S.S. Arora, Harbans Chhabra and Rajendar have also been granted promotions.

4. The retirement order dated 28.06.1993 (Annexure P-5) clearly states that the petitioner is retiring without any prejudice to the departmental inquiries or MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 the criminal proceedings, however, his retiral benefits are being withheld on the grounds of pending disciplinary proceedings. Learned counsel submitted that the respondents ought not to be allowed to take shelter of their laxity in concluding the disciplinary proceedings and claim their false entitlement to conclusion of the same after a lapse of about 08 years. Further, the petitioner requested payment of retiral benefits vide letter dated 09.12.1994 (Annexure P-6) and multiple subsequent letters which separately requested for payment of leave encashment, provident fund and gratuity. Vide letter dated 16.12.1994, respondent-Corporation reported a balance of Rs.67,573.19/- and thereafter, made a part payment of Rs.60,000/- towards provident fund through cheque No.121001 dated 20.12.1994. However, Rs.35,164/- still remain in the provident fund account of the petitioner. Upon multiple representations, the respondent-Corporation sought No Dues Certificates from various departments with respect to the petitioner. A total of 11 departments granted their respective No Dues Certificates except for the Accounts Department. The Accounts Department noted that a temporary advance of Rs.24,68,617.76/- was issued in the name of the petitioner for purchase of various articles for the respondent-Corporation, as the purchase officer and the same is yet to be adjusted as per the R-12 register. The unadjusted amount was earlier shown as Rs.12,26,873.37/- but has now been reported as Rs.24,68,617.76/-. Further still, the petitioner was the member Secretary of the Purchase Committee, which also consisted of a Chairman (i.e. Administrator NIT), respondent No.3-Finance Controller and Head of the Department. After the requisite purchase, all the necessary vouchers were provided to the Accounts Department, headed by respondent No.3. Thus, the petitioner cannot be reasonably expected to show the vouchers post-retirement particularly when the Accounts Department is the custodian of the record. No amount remains outstanding against the petitioner as all advances, including Register R-12, have been duly audited by the Audit MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 Department of Government of Haryana. However, out of personal vendetta, respondent No.3 gave an oral objection that all adjusted advances must be signed by only the Deputy Director of the local Audit Department, while in multiple cases advances signed by other officers have been admitted.

5. Learned counsel has further argued that files are also not traceable in the Accounts Department as there neither exist a record-keeper nor a record room. Thus, all old records are in a state of disarray in the Accounts Department and as held by the Hon'ble Supreme Court in [State of Kerala vs. M. Padmanabhan Nayyar](#) 1985(1) SCC 429, the concerned department would be liable for delay in production of non-liability certificate as the retired employee has no concern therewith post-retirement. Furthermore, other employees like K.G. Samastam and A.S. Pundlik who have been paid retiral benefits in spite of large sums of outstanding and unadjusted money against their name. Learned counsel submitted that retiral benefits are not in the nature of bounty, rather it is property in terms of [Article 300-A](#) of the Constitution, earned by the employee after rendering long years

of service. Thus, the petitioner cannot be deprived of his rightful entitlement in such an arbitrary fashion. Lastly, he submitted that he was granted residential accommodation free of rent in lieu of the stoppage of the special allowances granted to him; therefore, the amount of Rs.18,746/- deducted for rent, in contravention of order dated 23.08.1974 (Annexure P-4), ought to be refunded to the petitioner as well.

6. Per contra learned counsel for respondents No.2 and 3 has submitted that the two charge sheets issued to the petitioner have been clubbed as they pertained to the same allegations, and the inquiry remained pending due to frequent transfers of Inquiry Officers. Further, last pay or leave salary prior to retirement ought not to be paid to a retiring employee if he has any outstanding dues to the MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 Government, as stated by Rule 6.16-A of the Civil Service Rules and, Rule 2.12(B) allows recovery to be made from the gratuity sanctioned to the retiree. The petitioner being the Purchase Officer was responsible to submit the adjustment case to the Accounts Department, since he failed to do so, the outstanding amount could not be adjusted from the Audit Department headed by the Deputy Director, the competent authority for such adjustment. Additionally, only the adjustment vouchers can be considered as authentic proof of adjustment of advance and not Register R-12. As far as the rent deduction is concerned, the Audit Department had raised an objection to order dated 23.08.1974 (Annexure P-4) and thus, the same could not be implemented. Resultantly, rent was deducted and recovery of the same for the period effective 01.09.1972 was effected from the petitioner, to which he did not object.

7. In rebuttal, learned counsel for the petitioner submitted that no letter or order has been passed clubbing the two charge sheets, which admittedly, pertain to the same matter. The petitioner had filed another writ petition before this Court bearing CWP No.6362 of 2001 praying for the said charge sheets to be quashed and seeking payment of salary for the suspension period. Vide judgment dated 15.09.2003 (Annexure P-21), this Court allowed the said writ petition and quashed the aforesaid charge sheets. Further, it was directed that all retiral benefits as well as salary and allowances pertaining to suspension period, if found due, be paid to the petitioner in 03 months. In compliance thereof, the petitioner has been paid 2/3rd of pension, leave encashment and gratuity. The remaining 1/3rd of his retiral benefits have been withheld by respondent-Corporation citing that 52 temporary advances spent on purchase of articles are yet to be adjusted. Learned counsel argued that deductions from pension can only be made if the employee has been found guilty in any disciplinary proceedings initiated against him. Since no such MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 finding has been rendered, the retaining of 1/3rd of his retiral benefits and deduction of Rs.2,03,884/- from the 2/3rd already paid to the petitioner is arbitrary and illegal. The petitioner, a senior citizen, was forced to provide an undertaking on 08.09.2015 that he will cooperate in adjustment of all advances within 06 months or else the outstanding amount may be deducted from his pension, in order to have his retiral benefits including arrears of 1/3rd portion pending since 01.07.1993. However, instead of releasing the balance amount pertaining to retiral benefits, the pension of the petitioner was stopped from June, 2016 to February, 2018, totalling to a sum of Rs.7,13,856/-, in the name of adjustment of the outstanding temporary advances.

8. Learned counsel for respondents No.2 and 3 has referred to the affidavit dated 17.02.2020 of the Officer-in-Charge, Accounts, Municipal Corporation, Faridabad to submit that all retiral benefits have been paid to the petitioner. The pension of the petitioner was stopped from June, 2016 in view of the undertaking dated 08.09.2015 as he failed to adjust amount of Rs.5,74,840/- against temporary advances. The petitioner was duly informed of the same vide letter dated 03.02.2017 (Annexure A-1). Thereafter, the petitioner sent a letter dated 24.01.2018 (Annexure A-2) to the respondent-Corporation requesting release of balance amount after deducting the temporary advances as well as initiate payment of monthly pension. Thus, in August, 2018, Rs.90,093/- was paid to the petitioner after deducting temporary advance of Rs.5,74,890/- and, Rs. 48,873/- due to an audit objection. However, Rs.48,873/- was refunded to him on 05.09.2018 after removal of the audit objection. As such, Rs.47,796/- were deducted from the pension of the petitioner w.e.f. January, 2004 to November, 2005 and, Rs.5,74,890/- upon receipt of letter dated 24.01.2018 (Annexure A-2). The petitioner is being paid monthly pension regularly since March, 2018. MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 OBSERVATION AND ANALYSIS

9. Having heard learned counsel for the parties and after perusing the record with their able assistance, it transpires that the petitioner has been running from pillar to post for grant of his retiral benefits in its entirety since his very retirement on 30.06.1993. It had been the stance of respondents No.2 and 3 that the retiral benefits were kept on hold due to the on-going disciplinary proceedings against the petitioner. Curiously, the respondent-Corporation has claimed that the two charge sheets issued to the petitioner were clubbed as they pertain to the same set of allegations. No mention has been made to the independent inquiry also initiated against him. Further, a vigilance inquiry was also made on these allegations, resulting in registration of FIR (supra) wherein the petitioner was acquitted. While the departmental proceedings can continue independent of criminal proceedings, it is baffling as to how these disciplinary proceedings were kept hanging upon the head of the petitioner, a man in his sunset years, like the sword of Damocles. In doing so, not only was the petitioner subjected to mental harassment but he was also

deprived of his statutory right to retiral benefits. More so, these disciplinary proceedings never attained finality even after a decade since their initiation. The petitioner was forced to approach this Court by filing CWP No.6362 of 2001 titled as '[D.C. Tanwar vs. State of Haryana and others](#)' wherein both the said charge sheets were quashed vide judgment dated 15.09.2003 (Annexure P-21) owing to the substantial delay in conclusion of the disciplinary action.

10. In purported compliance of the judgment dated 15.09.2003 (Annexure P-21), the respondents No.2 and 3 released 2/3rd of the pension, leave and gratuity of the petitioner, respectively. The remaining 1/3rd of the retiral amount was withheld on the ground that certain temporary advances granted in the name of the MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 petitioner, were yet to be adjusted. A perusal of Annexure P-22 (colly.) would indicate that vide letter dated 04.05.2000, it was admitted by the relevant officer of the Accounts Department that no amount remains outstanding against the petitioner. Further, the correspondence dated 25.09.2003 from the office of the Commissioner and 15.10.2003 from the Joint Director (Audit) indicates that the retiral benefits of the petitioner were withheld only due to paper formalities. The relevant parts are reproduced below:

"I do not agree with the report of FC. JD(A) personally took into the matter to settle the issue. I do not think that any officer can embezzle the amount and the office should sit silent for 10 long years. It appears only paper formalities need to be completed. I fear that in case we do not make the payment of the petitioner the Hon'ble High Court may impose interest on the payments.

Sd/- 25.9.2003 Commissioner"

"....Sh. D.C. Tanwar, Retd. Z.T.O. has submitted a letter dated 4.9.03 in the office of the Municipal Corporation wherein he has supplied details of the Temporary Advances worth Rs.19,82,931.82 outstanding against him for which he had rendered adjustment accounts in the Accounts Branch. Whereas, the Accounts Branch has shown a sum of Rs.23,13,059.34 outstanding as Temporary advance against him. The difference in temporary advances worth Rs. 3,30,127.52 was nowhere maintained by the than Zonal and Taxation Officer for which, he should be informed accordingly to submit requisite adjustment account without further delay.

Sh. D.C. Tanwar, Retd. Z.T.O. in the letter [referred to above](#) has stated that Temporary Advances worth Rs.3,61,928.83 has been got adjusted and vouchers submitted in the Accounts Branch. On verification it was noticed that a sum of Rs. 4,70,179.75 including the amount of Rs. 3,61,928.83 stated by him has already been shown adjusted in the

Register R-12 of Municipal Corporation Faridabad. This much action of the Accounts Branch may also be informed to Z.T.O. (Retd.).

The Retd. Z.T.O. has also stated that amount of advances of Rs.15,979.70 and 64,977.70 was got refunded from the Firms and was deposited into the FCA Fund. This amount has also been verified and found adjusted in the R-12 Register.

MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 Further the Retd. Officer has stated that a sum of Rs. 15,40,035.59 was shown adjusted in the Register R-12 under the signature of Auditor or Resident Senior Auditor of the Audit Branch. In this connection, it was decided by the Director, Local Audit, Haryana, Chandigarh, on an enquiry report submitted by a team of Officers of the Finance Deptt. consisting of member the Chief Accounts Officer, Senior Accounts Officer and Accounts Officer that all such adjustments made at the level of Senior Auditor and Auditor should be reviewed by Deputy Director/Joint Director (Audit) and adjusted if found correct after application of Rules and Regulations. All such entries of advances in R-12 should also be authenticated by Financial Controller being Incharge of the Accounts Branch. It is, thus requested that the concerned Retd. Z.T.O. may please be requested to put up relevant papers if in his custody to the Joint Director (Audit) for verification and adjustment.

Sd/-15.10.2003 Joint Director (Audit)"

11. It is evident that relevant authorities were aware of the fact that the retiral dues of the petitioner have remained pending for an inordinately long time. However, in spite of this knowledge, no substantial efforts were made to expedite the process. This Court also finds merit in the argument put forth on behalf of the petitioner that the Accounts Department is the official custodian of records of the respondent-Corporation. However, no responsibility has been assumed by the respondent-Corporation regarding its duty to process pensionary claims of retired employees in a timely manner. The administrative apathy is so pervasive that in spite of legal battle that lasted decades, the petitioner was made to give in and submit an undertaking dated 08.09.2015 agreeing for the outstanding amount to be deducted from his pension if the adjustments are not cleared within 06 months, even though he was the one deprived of his legal entitlements. Further, it was only when the respondent-Corporation stopped his pension w.e.f. June, 2016 that the petitioner sent letter dated 24.01.2018 (Annexure A-2) agreeing to have Rs.5,74,840/-, as shown pending due to non-adjustment of temporary advances, MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 deducted from his pension, so his monthly pension is resumed. This Court in [Ranjit Singh vs. State of Punjab and others](#) in CWP-28761 of 2025 decided on

25.09.2025 has deprecated such arm-twisting tactics and unequivocally held that the employees cannot be deprived of their statutory rights by obtaining exploitative undertakings from them under duress.

12. Since the adjustments could not be approved within the stipulated time, the pension of the petitioner was stopped from June, 2016 and the same was only resumed in March, 2018 upon him sending a letter (Annexure A-2) requesting the respondent-Corporation to reinstate his monthly pension after making the deductions towards temporary advances. As mention on Page 3 of the affidavit dated 17.02.2020, the following calculation was made:

"Total Pension June 2016 to Feb. 2018 Rs.7,13,856/-

Less; Deduction of temporary advance Rs.5,74,890/-

Less as per Audit Objection Rs.48,873/-

Rs. 90,003/- paid in Aug. 2018"

13. Curiously, learned counsel for respondents No.2 and 3 have quoted the 'Civil Service Rules' to claim that as per Rule 6.16-A, the respondent-

Corporation was entitled to withhold the last pay and leave salary if any dues remain outstanding and per Rule 2.2(b), deductions can be made from the pension of a retiree. While the relevant rules were not provided by learned counsel and neither have they been reproduced in the paper book, the Rules available on the website of Finance Department, Government of Haryana were perused and the relevant provisions are reproduced below:

MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001

"Rule 2.2

xxx

xxx

xxx

(b) The Government further reserve to themselves the right of withholding or withdrawing a pension or any part of it, whether permanently or for a specified period

and the right of ordering the recovery from a pension of the whole or part of any pecuniary loss caused to Government, if the pensioner is found in departmental or judicial proceedings, to have been guilty of grave misconduct or to have caused pecuniary loss to Government by misconduct or negligence, during his service including service rendered on reemployment after retirement.

(1) such departmental proceedings, if instituted while the officer was in service whether before his retirement or during his re-employment shall after the final retirement of the officer, be deemed to be a proceeding under this rule and shall be continued and concluded by the authority by which it was commenced in the same manner and as if the officer had continued in service, (2) such departmental proceedings, if not instituted while the officer was on duty either before retirement or during re-

employment—

(i) shall not be instituted save with the sanction of the Government;

(ii) shall be in respect of an event which took place not more than four years before the institution of such proceedings; and

(iii) shall be conducted by such authority and at such place or places as the Government may direct and in accordance with the procedure applicable to departmental proceedings in which an order of dismissal from service could be made;

(3) such judicial proceedings, if not instituted while the officer was on duty either before his retirement or during his re-employment, shall be instituted in respect of an event as is mentioned in clause (ii) of proviso (2); and (4) The Public Service Commission shall be consulted before final orders are passed.

Explanation.— For the purpose of this rule:-

(1) Departmental proceedings shall be deemed to have MOHD YAKUB been instituted when the charges framed against the 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 pensioner are issued to him or, if the officer has been placed under suspension from an earlier date, on such date; and (2) Judicial proceedings shall be deemed to have been instituted—

(i) in the case of criminal proceeding, on the date on which the complaint is made or a challan is submitted to a criminal court; and

(ii) in the case of civil proceeding, on the date on which the plaint is presented or, as the case may be, an application is made to civil court.

Note 1.— As soon as proceedings of the nature referred to in the above rule are instituted, the authority which institutes such proceedings should without delay intimate the fact to the Accountant General.

Note 2.— In a case in which a pension as such is not withheld or withdrawn, but the amount of any pecuniary loss caused to Government is ordered to be recovered from the pension, the recovery should not ordinarily be made at a rate exceeding one-third of the gross pension originally sanctioned including any amount which may have been commuted.

Rule 6.16-A		
xxx	xxx	xxx

(6) The Government will have the right to effect recoveries from a gratuity sanctioned under this rule, in the same circumstances as recovery can be effected from an ordinary pension under rule 2.2(b)."

(Emphasis added)

14. A perusal of the aforementioned provision provides that pension and gratuity can only be withheld or recoveries can be made therefrom if the retiree is found guilty of misconduct in departmental or judicial proceedings. Admittedly, for the allegations regarding fabrication of house tax survey, the petitioner was acquitted in FIR (supra) and the departmental proceedings were stuck at the stage of inquiry for decades in both the charge sheets, which were allegedly clubbed though no supporting document has been provided to indicate the same. Further, no charge sheet was ever issued to the petitioner regarding the alleged MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 misappropriation of funds with respect to the temporary advances issued in his name. As such, a conclusion that the petitioner was guilty of misconduct or that he had caused pecuniary loss to his employer was never recorded in any official document pertaining to disciplinary action. If the respondents were of the view that the petitioner has engaged in embezzlement of the temporary advances, there existed reason to inquire into it after following the due procedure. However, without actually moving forward with disciplinary action against the petitioner to prove that pecuniary loss has been caused to the respondent-Corporation owing to his misconduct or negligence, the respondents have mechanically withheld his retiral benefits for want of records. The respondent-Corporation cannot be allowed to colour this matter as a clerical issue where

the delay was caused by lack of paper work while also questioning bona fide of the petitioner without even attempting to inquire into it. Additionally, no provision has been indicated under which the Provident Fund of the petitioner was withheld.

15. The act and conduct of respondents No.2 and 3 is indicative of mala fide, which is further buttressed by the orders passed by the Commissioner, as available at Annexure P-22 (colly); the same is reproduced below:

"The accounts of all such 52 Advances (as mentioned in file/were got prepared, checked in Accounts Br. and finally sent to Audit Branch for further scrutiny. This revealed that it is quite believable that Accounts Branch must have adopted proper procedure of verifying stock entries of materials on lowest rates duly allowed by Ld. C.M.C. and bills were finally checked by Auditors/RSA and most of them finally signed by the Dy. Director (as that time, the Head of Audit Br.) but this does not mean that these advances could be treated as unadjusted or not rendered but for admittance by Head of Audit Br. was the only lapse in it. Thus the accounts rendered and got adjusted upto Auditor/RSA level may either be got traced out for re-check in Audit Branch from J.D. (Audit) or F.C. may certify on the basis of his witnessed adjustments made in R-12 register(s) that advances were got adjusted and such certificate duly countersigned by the Ld. CMC should be sufficient to believe in Audit that these adjustments were MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 given/recorded but administratively could not be got checked. Moreso, the deduction of Rs.3,52,290/09 (may be in the shape of withheld money) out of Mr. Tanwar's retiral benefits was really an unjust step of Accounts Branch who could not get his paper work completed upto Audit level as well as that time and now those adjustments accounts are stated to be untraceable just to motivate and fabricate the move to hence humiliate and harass an individual but for own lapses.

In my opinion, AO/FC may please furnish a certificate in the following form to complete the paper formality in Financial Transaction/Rules to comply with the laid down procedure and Corporation Secretary, the authorized Officer to accept the adjustment accounts of Advances may countersign the same to treat all these advances adjusted, though never drawn in cash by Mr. Tanwar as per record.

"Certified that the accounts of advances of (Rs ____ Rs. _____ Rs. _____ & so on) shown as at Sr. Nos. _____ of R-12 Registers outstanding advances against Sh. Tanwar, Retd. Z.T.O. were rendered in Accounts Branch, materials/goods taken to stock on payment of lowest rates duly checked by Auditor/RSA out of these advances & properly checked in accordance with the laid down procedure & found in order." "Thus, no advance is outstanding against Mr. Tanwar pl."

AO/FC I have gone through the record and witness and countersigned the above facts.

Corporation Secretary Only this alternative could be possible to give natural justice to Sh. Tanwar or FC should prove that these advances were given to Mr. Tanwar duly acknowledged by him on the basis of record, pl.

Sd/-23.11.2007 JD(A)

Mr. Tanwar met me today. I called for this file. It is a shame that my orders dated 6.2.2008, have been lying with FC till today. This is particularly irresponsible since as early as 11.1.2008 I had observed that FC is not doing anything to sort out this case. FC should appreciate that Mr. Tanwar has long retired and cannot pay any Suvidha Shulak or bribe to FC for getting his dues. If my orders above are not implemented and a cheque not issued to Mr. Tanwar by 26.8.2008 it shall be presumed that a large number of people who tell MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 me that FC does not issue cheques without getting 5% commission are right.

Sd/- 22.08.2008 Commissioner"

16. Thus, this Court is of the considered opinion that the petitioner has been subjected to harassment by the respondent-Corporation, prima facie due to personal vendetta. The conduct of the respondents No.2 and 3 has caused significant civil consequences to the petitioner as his retiral benefits were released in a painfully delayed fashion and without abiding by the principles of natural justice. A Co-ordinate Bench of this Court in [Suresh Pal vs. Uttar Haryana Bijli Vitran Nigam Limited and others](#), 2025 SCC Online P&H 2205 has categorically held that any quasi-judicial or administrative order leading to civil consequences for an employee must be passed by a competent authority, while abiding by the principles of natural justice. The relevant extract therefrom is reproduced below:

"19.Sometimes an unjust decision in an administrative enquiry may have far more serious consequences than a decision in a quasi-judicial enquiry and hence the principles of natural justice must apply equally in an administrative enquiry which entails-civil consequences. Hon'ble Court also referred to decisions in Ridge v. Baldwin 1964 AC 40, [State of Orissa v. Dr. Binapani Dei and others](#) (Supra) and A.K. Kraipak' case (Supra) and it observed that the net effect of these decisions was that the duty to act judicially need not be super-added, but it may be spelt out from the nature of the power conferred, the manner of exercising it and its impact on the rights of the person affected and where it is found to exist, the rules of, natural justice would be attracted. It was further observed that the decisions of the English Courts as followed in India were not the end of the development of law on this subject. The proliferation of administrative law provoked considerable fresh thinking on the subject and soon it came to be recognised that 'fair play in action' required that in administrative proceeding also, the doctrine of MOHD

YAKUB 2026.07.01 18:52 natural justice must be held to be applicable. I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001

xxx

xxx

xxx

42. The law with regard to the decision-making process which has been noticed in these cases is well established. The doctrine of bias is based upon the principle that justice should not only be done but manifestly and undoubtedly be seen to be done and that the Judges, like Caesar's wife should be above suspicion. It is now a settled law that when even an administrative order involving civil consequences is to be passed, it must be consistent with the principles of natural justice and should be a well-reasoned order. The procedure adopted should be just, fair and reasonable so as to be in conformity with [Article 14](#) of the Constitution of India."

17. Lastly, a perusal of order dated 23.08.1974 (Annexure P-4) clearly conveys that the petitioner was allotted residential accommodation "free of rent" in lieu of the stoppage of the special allowance that had been previously granted to the petitioner to compensate for the loss suffered by him due to equation of his post to that of Zonal Taxation Officer upon creation of Faridabad Complex Administration. The concerned respondents have claimed that the Audit Department had raised an objection to order dated 23.08.1974 (Annexure P-4) and thus, it could not be implemented. However, nothing has been brought to the record to indicate that an order was passed by the competent authority in this regard and that the petitioner was duly informed of the same. The respondents are not at liberty to change its own orders per convenience without providing reasons justifying the same and providing the affected employee an opportunity to be heard.

CONCLUSION

18. In view of the discussion above, the present petition is allowed. The respondents are hereby directed to release all pending retiral benefits of the petitioner to him within a period of 02 months from the date of receipt of a MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.

CWP-6487-2001 certified copy of this order, along with an interest at the rate of 6% p.a. from the date of quashing of the charge sheets (supra) till actual realisation. Further, the amount deducted towards rent, in contravention of order dated 23.08.1974 (Annexure P-4) also be refunded to the petitioner in the aforementioned stipulated time period along

with Rs.5,74,840/- deducted from his pension in lieu of adjustment of the temporary advances.

19. Pending miscellaneous application(s), if any, also stand disposed of.

(HARPREET SINGH BRAR) JUDGE 01.07.2026 yakub Whether speaking/reasoned. : Yes/No Whether Reportable. : Yes/No MOHD YAKUB 2026.07.01 18:52 I attest to the accuracy and authenticity of this document Punjab & Haryana High Court, Chandigarh.