

**COURT No.2
ARMED FORCES TRIBUNAL
PRINCIPAL BENCH: NEW DELHI**

OA 2139/2024 with MA 2581/2024 & 679/2025

JWO Biswajit Panda

..... Applicant

VERSUS

Union of India and Ors.

..... Respondents

For Applicant : Mr. Durgesh Kumar Sharma, Advocate
For Respondents : Mr. Niranjana Das, Advocate

CORAM

HON'BLE MS. JUSTICE ANU MALHOTRA, MEMBER (J)

HON'BLE MS. RASIKA CHAUBE, MEMBER (A)

ORDER

The applicant vide the present OA makes the following prayers:-

"8. RELIEF (S) SOUGHT:

(a) To set aside the impugned order letters issued of respondents dated Mar 2024, 12 May 23, 21 Aug 2021 (Annexure A-1 colly-Impugned order) in the interest of Justice.

(b) To set aside a recovery of Rs. 66675/- with penal interest against posting claim of applicant by respondents in the interest of Justice.

(c) To Direct the Respondents to pay Rs. 50,000/- towards mental harassment and agony caused to applicant by respondents and also direct respondents to pay Rs. 50,000/- for litigation cost by declaring action of respondents illegal in the interest of justice.

(d) Pass any other order/orders as deemed appropriate by this Hon'ble Tribunal in the facts and circumstances of the present case."

FACTS AS PER PLEADINGS ON THE RECORD

2. The applicant was enrolled in the Indian Air Force (P) trade as an Airman on 08.08.1996. He was posted out from 2 P&SU AF New Delhi to 17 P&SU, AF vide AFRO Signal No. RDD/497 dated 19.08.2020. After reporting to the new duty station, the applicant submitted his posting claim along with requisite documents which was processed and an amount of Rs. 1,05,019/- (Rupees One Lakh Five Thousand Nineteen only) was paid to the applicant on 04.02.2021.

3. As per the counter affidavit of the respondents filed on 11.11.2024, in view of the post audit mechanism followed in the IAF, all the paid vouchers are routinely forwarded to the concerned audit agencies and in the instant case the claim was forwarded to PCDA (AF), Dehradun.

4. On post audit of the posting claim paid to the applicant, PCDA(AF) vide objection ID OBJ/7008/2/ 2021/772863/D(II)26

intimated the concerned Unit (33 Wg, AF) of the applicant that the individual had transported 6000 Kg of luggage from New Delhi to Jamnagar and claimed Rs. 66,675/- [@ Rs. 50 Per km for 1270 km +5%GST) for transfer of luggage. As per consignment note attached with the claim, the luggage of the applicant was ported by Truck bearing Registration No. HR63B 1851.

5. The counter affidavit of the respondents states vide para 4 that as per the attached copy of the Authorization Certificate of N.P. (Goods) by the Transport Department, Haryana, the carrying capacity of the Truck utilized was **7200-2770=4430 Kg** only, and that the consignment note attached with the posting claim indicated that **6000 Kg** of luggage had been ported which did not seem possible. In view of this observation, the PCDA (AF) directed the Unit to recover the paid amount with penal interest.

6. The audit objection dated 03.08.2021 received from the O/o the PCDA (AF) no. TA/VIII/1210/CAO/Pt-IV dated 03.08.2021 thus qua the applicant stated to the effect:-

**"To
The CO
33 Wing, C/o 56 APO**

**Subject:-CAO OBJECTION STATEMENT FOR THE
MONTH OF 2/2021, IMPREST NO 7008 UNIT 33
WING**

**1. OBJECTION ID-OBJ/7008/2/2021/772863/7D(
ii)/26-BISWAJIT PANDA/JWO (UNSETTLED)**

The air warrior has transported 6000 kg of luggage from New Delhi to Jamnagar and claimed (1270X50)+5% GST= Rs 66675. As per consignment note attached with claim, truck number HR 63B 8151 has been used for transportation of luggage. The attached Copy of RC book of this vehicle shows its carrying capacity as (7200-2770=4430 Kg. But the consignment note shows 6000 kg of luggage has been transported which does not seem possible. So, please recover the amount of Rs 66675/- with penal interest.

2.....

**SD/-
SAO/AO (AF)"**

7. The applicant was informed of the objection dated 03.08.2021 of the PCDA (AF) and the applicant vide a reply dated 03.09.2021 addressed to the Commanding Officer of 17 P & S (U), AF C/O 56 APO stated to the effect:-

"1....

(a) On my posting from 2 P & S (U) (New Delhi) to 17 P&S(U) (Jamnagar). I had hired a full truck through M/s Shiva Shakti Packers and Movers

(GST No.06BPOPS1393Q2ZV) for movement of my household goods.

(b) On 30 Oct 20, the transporter loaded a full truck (Reg No. HR-63B-8151) with my household goods. The weight assessment of the truck/luggage was done by the transporter himself and he handed me over the consignment note duly completed in all respect.

(c) The actual assessment of the weight of my household goods was not done by the transporter in my presence and I was not aware about the load limitations of the truck at the time of booking as I had not checked the RC.

(d) I hereby confirm that the above mentioned truck containing my household goods had physically left my residence at Old Wellington Camp, Race Course, New Delhi on 30 Oct 20 and reached Jamnagar on 02 Nov 20.

2....” , _

whereby the applicant had stated vide para (c) of his letter that the actual assessment of his household goods was not done by the transporter in his presence and he was not aware about the load limitations of the truck at the time of booking as he had not checked the RC.

8. The PCDA (AF) however vide letter no. TA/VIII/1210/CAO Pt-IV dated 11.01.2022, copy of which is annexed as an Annexure R6 to the counter affidavit of the respondents submitted that the reply of the applicant was not satisfactory and directed the recovery of the amount and thus the impugned

Order of March 24 vide letter no 33/683/04/Accts/CAO/Pt-IV/22-23/BM was issued calling upon the applicant to pay the amount early (latest by 20 March 2024) to avoid further penal interest.

9. The applicant as per averments in para 4.11 of the OA thereafter submitted a representation dated 27.03.2024 to Respondent no. 2 through an open forum which was not considered stating the reason **"Point perused does not merit consideration at this level"**.

CONTENTIONS RAISED

10. The applicant has thus submitted that the respondents have made a wrong recovery of Rs 66,675/- with penal interest, in as much as because of a post facto transfer claim submitted by the applicant which had been verified by respondent no 5, a sum of Rs. 66,675/- was sanctioned in place of Rs. 84,000/- to the applicant as per the provisions of the entitlement letter no 12630/Mov/C/242/D(Mov)/2017 dated 15.09.2017.

11. The applicant submits that the Air Force personnel completely rely on the Transport Companies / Agent for papers given to them and are neither expected nor mandated to get the

credentials of the truck numbers verified from websites or any other means.

12. *Inter alia*, the applicant submits that the consignment note and details quoted therein have been provided by a third party i.e. the transporter / agent for which the individual cannot be held entirely accountable. *Inter alia*, the applicant submits that the bill submitted by him was found genuine with a valid GST bill and only thereafter an amount was given to the applicant and the applicant cannot be held responsible for the overloading of the Truck by the transporter if it was done by the transporter for shifting of luggage from Delhi to Jamnagar.

13. The applicant submits that the factum of the luggage having been shifted from Delhi to Jamnagar is not refuted by the respondents. *Inter alia*, the applicant submits that in terms of Rule 15 of the Delegation of Financial Power Rules (DFPRs) 2024 a recovery of an overpayment of up to Rs 2 lakhs may be waived under the special order of the President. Reliance in relation thereto was placed on behalf of the applicant on the Ministry of Finance, Government of India OM F. No. 01(14)/2016-E.II(A) (Part-III) dated 01.04.2024.

14. The applicant submits that the TA claim of the applicant was only of a sum of Rs 66,675/- as per his authorization at the rate of Rs 50 per kilometre in place of Rs 84,000/- and thus an illegal recovery has been initiated against the applicant.

15. The contention of the respondents is that whereas the luggage of the applicant was ported by Truck bearing Registration No. HR63B1851 the carrying capacity of the said truck was 7200-2700=4300 kgs only as per the copy of the Authorization Certificate of N.P. (Goods) in relation to the said vehicle bearing Registration No. HR63B1851.

ANALYSIS

16. Vide order dated 09.05.2025, in view of averments that were made on behalf of the respondents, the applicant was directed to specify and show documentary proof qua the mode of payment made of a sum of Rs. 84,000/- to M/S Shiva Shakti Packers and Movers. The applicant on 09.01.2026 submitted payment details as under:-

“

Date	Mode of Payment	From A/C No.	Whom Paid	Purpose	Amount
30 Oct 2020	Cash		Transporter M\s Shiva Shakti Packers and Movers (GST No. 06BPOP81393Q2ZV)	Packing Materials, Labour payments for packing & loading, Octroi/toll charges, payment to truck driver for fuel charges and service etc)	Rs 38,500
31 Oct 2020	Cash		Transporter M\s Shiva Shakti Packers and Movers	Transporting/Hiring charges	Rs 10,010
31 Oct 2020	UPI online transfer	SBI A/C No. 34369 17857 4 (Joint Account of Wife & Self)	Account No or Mobile No provided by Transporter vide- UPI/DR/0305622304 17/84301300 /CNRB/8430130000	Transporting/Hiring charges	Rs 35,490
Total Amount Paid to Transporter					Rs 84,000/-

17. The applicant also submitted a copy of a statement issued by the SBI Rairakhol Branch of the account Mrs. Sumit Panda, Sergeant BISWAJIT PANDA Account No. 00000034368178574 for the Account Statement from 1 June 2020 to 1 March 2021 in which the entry for the date 31.10.2020 reads as under:-

"Account Statement from 1 Jun 2020 to 1 Mar 2021

<i>Txn Date</i>	<i>Value Date</i>	<i>Description</i>	<i>Ref No./Cheque No.</i>	<i>Debit</i>	<i>Credit</i>	<i>Balance</i>
31 Oct 2020	31 Oct 2020	TO TRANSFER - UPI/DR/0305622 30417/84301300 /CNRB/8430130 000/Payme-		35,490.00		1,47,874.89

The said payment details submitted by the applicant indicate that a sum of Rs 35,490/- on 31.10.2020 was paid from a joint account of Mrs. Sumit Panda, Sergeant BISWAJIT PANDA to the transporter for transporting / hiring charges.

18. As per the document No. 12630/Mov C/242/D(Mov)/2017 dated 15.09.2017 annexed is an Annexure R7 to the counter affidavit of respondents which relates to the **MODIFICATION OF THE PROVISIONS RELATING TO TRAVELLING ALLOWANCE ENTITLEMENTS OF ARMED FORCES PERSONNEL CONSEQUENT TO THE RECOMMENDATIONS OF THE 7TH CENTRAL PAY COMMISSION AND GOVERNMENT -**

ACCEPTANCE THEREOF in relation to journeys made on or after 01.08.2017 for pay level 5A to 11, the Composite Transfer and Packing Grant (CTG) approved therein indicates that Transportation of Personal Effects by Train / Steamer 6000 Kg by goods train / 4 wheeler wagon / 1 single container is reimbursable at Rs 50 per km. The said details are stated in para 3 (iii) of letter No. 12630/Mov C/242/D (Mov)/2017 dated 15.09.2017 to the effect:-

"(iii) Transportation of Personal Effects

Level	By Train/Steamer	By Road
12 and above	6000 Kg by goods train/ 4 wheeler wagon/ 1 double container	Rs. 50/- per km
5A to 11	6000 Kg by goods train/ 4 wheeler wagon/ 1 single container	Rs. 50/- per km
5	3000 Kg	Rs. 25/- per km
4 and below	1500 Kg	Rs. 15/- per km

(a) The rates will further rise by 25 percent whenever DA increases by 50 percent. The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated Shipping Corporation of India. The claim for reimbursement shall be admissible subject to the production of actual receipts/vouchers by the service pers. Production of receipts/vouchers is mandatory in respect of transfer cases of North Eastern Region, Andaman & Nicobar Islands and Lakshadweep also.

(b) Transportation of personal effects by road is as per kilometre basis only. The classification of cities / towns for the purpose of transportation of personal effects is done away with."

19. The Authorization Certificate of N.P. (Goods) qua vehicle bearing Registration No. HR63B1851 which as scanned is as under:-



TRANSPORT DEPARTMENT, HARYANA

FORM 47

[See Rule 87(2) of CMVR-1989]

AUTHORIZATION CERTIFICATE OF N.P. (GOODS)

1. National Permit Authorization No : NP/HR/63/082020/3378 Dated: 04-Aug-2020
2. Name of Permit Holder : ANAND
3. Address : VPO.LUKSAR.TEH.BAHADURGARH,
DISTT.JHAJJAR.HR.,
-0
4. Registration Mark of Vehicle : HR63B8151
5. Date of Registration : 02-May-2013
6. Maker & Model : WV26S TC III SHD 14
7. Engine Number : SLT3AY174040
8. Chassis Number : MBUWEL4XAY0181764
9. Validity of NP Authorization : 01-May-2021
10. Validity of Basic Goods Permit : 01-May-2018
11. Type of Vehicle : LIGHT GOODS VEHICLE
12. GVW in Kgs : 7200
13. Unladen Weight in Kgs : 2770
14. Seating Capacity : 3

This authorization is issued on 04-Aug-2020 and valid throughout the territory of India upto 01-May-2021.

Certified that the National Permit holder has paid the consolidated fee of ₹ 16500/- through Internet Banking vide Transaction Id: 2008100299210205, Bank Reference No CKN4466059 dated: 04-Aug-2020 at State Bank of India

Printed On: 07-Aug-2020 10:05:24 AM

Secretary RTA, Jhajjar, HARYANA

The same thus shows the carrying capacity of the Truck to be 4300 Kgs only i.e, the GVW (in Kgs) :7200 and Unladen Weight (in Kgs): 2770 . Thus, though the applicant submits that he paid

an amount of Rs 84,000/- for 6000 kgs of which he submits he paid Rs 38,500/- and Rs 10,010/- in cash to M/S Shiva Shakti Packers and Movers and that a receipt of a total amount of Rs. 84,000/- dated 30.10.2020 bearing No. 0030 was issued by M/S Shiva Shakti Packers and Movers Gandhi Nagar, Gujarat for transportation to the Air Force Police Headquarters at 17 P&S AF Komal Nagar, Khijadiya Distt Jamnagar with the distance between New Delhi and Jamnagar being 1270kms x 50km = 63,500, in terms of the Transfer Authorization Certificate of N.P. (Goods) issued by the Transport Department Haryana, which has been reproduced hereinabove, transportation of 6000 kgs of luggage in the light goods vehicle Registration No. HR63B1851 was apparently not authorized and could not have been paid by the respondents as rightly objected to by the PCDA (AF). However, the applicant is undoubtedly entitled to the amount of Rs. 35,490/- that has been paid by him as transporting / hiring charges to the transporter.

20. A contention was raised on behalf of the applicant that he has paid Rs 84,000/- to the transporter M/S Shiva Shakti Packers and Movers who had issued the receipt for the same dated 30.10.2020, with the reliance placed on behalf of the

applicant on the verdict of the Hon'ble Supreme Court in **GEORGEKUTTY CHACKO** vs **M. N SAJI** in Civil Appeal No. 10362/2024 to contend to the effect that it has been held therein that it is not uncommon that in money transactions there is a component of cash also involved and just because a person is not able to prove the transfer through official modes, i.e. through any negotiable instrument of bank transaction that would not lead to the conclusion that such amount was not paid through cash, especially when there was a categorical statement to this effect by the litigant before the Court concerned in relation to the said submission.

21. In relation thereto, it is essential to observe that the facts of the proceedings before the Hon'ble Supreme Court in **GEORGEKUTTY CHACKO** (supra) are not in *pari materia* and are wholly distinguishable from the facts of the instant case in as much as they related to a suit for recovery of an amount pursuant to a promissory note i.e. a Negotiable Instrument Act in which the presumption of a legally enforceable debt comes through the Negotiable Instruments Act 1881 with the onus on the Respondent also to prove that no such amount was given in the instant case. The proceedings herein in the present OA are

not inter parties the applicant and M/S Shiva Shakti Packers & Movers, the transporter and rather are between the applicant and his employer, the Union of India and other respondents arrayed to the present OA and relate to the aspect of reimbursement of the transportation charges of goods got transported by the applicant through M/S Shiva Shakti Packers and Movers on his transfer from New Delhi to Jamnagar in relation to which it is apparent that the respondents can only make a reimbursement of a permissible amount as per rules which have also in turn to relate to the payment only of the permissible authorized weight of goods that a carrier can carry as per his authorization certificate as issued by the transport registering authority for the said vehicle. Apparently, thus the applicant cannot be reimbursed for the amount of the transportation payment made by him to M/S Shiva Shakti Packers and Movers beyond the permissible limit of the carrier bearing Registration No. HR63B1851.

CONCLUSION

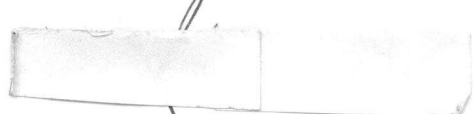
22. In view of the above analysis, as per the payment details and statement of Account No. 00000034368178574 (which is the

joint account of the applicant) submitted on record, the respondents are thus directed to make the payment of the sum of Rs 35,490/- to the applicant in relation to the transportation expense incurred by him for transporting his goods on Truck bearing Registration No. HR63B1851 within a period of two months of this order, failing which, the respondents would be liable to pay interest at the rate of 8% per annum to the applicant till the date of payment.

23. However, in the interest of justice and equity, we direct that the penal interest on the ^{the amount} account of Rs. 66,675/- sought to be levied on the applicant is waived and if already recovered be refunded to the applicant within two months of this order.

24. The OA 2139/2024 is thus disposed of accordingly. All pending applications, if any, are accordingly disposed of.

Pronounced in the Open Court on ²³ day of January, 2026.



[RASIKA CHAUBE]
MEMBER (A)



[JUSTICE ANU MALHOTRA]
MEMBER (J)

AP

