

**WEST BENGAL ADMINISTRATIVE TRIBUNAL**

Bikash Bhavan, Salt Lake, Kolkata – 700 091.

Present-

The Hon'ble Justice Soumitra Pal, Chairman

Case No. – OA 614 OF 2021

**PRABAL CHAUDHURI - VERSUS - THE STATE OF WEST BENGAL & ORS.**

Serial No. and  
Date of order

04  
05.07.2022

For the Applicant : Mr. Prabal Chaudhuri  
(Appears in person)

For the State respondents : Mr. Goutam Pathak Banerjee  
Mrs. Sonali Mitra  
Advocates

The matter is taken up by the single Bench pursuant to the order contained in the Notification No. 118-WBAT/1E-08/2003 (Pt.-II) dated 11<sup>th</sup> February, 2022 issued in exercise of the powers conferred under section 6 (5) of the Administrative Tribunals Act, 1985.

In this application, Prabal Chaudhuri, the applicant appearing in person has prayed for certain reliefs, the relevant portion of which is as under:

*“(a) An order or direction upon the concerned respondents to consider the application of the Applicant for settlement of admissible death cum retirement benefits including Provident Fund of Manas Chowdhury (now deceased) lastly posted as Commercial Tax Officer at Serampore in favour of the Applicant being the brother of Late Manas Chowdhury within a stipulated period;*

*(b) Order or direction upon the respondents to release the admissible death cum retirement benefits including Provident Fund along with admissible interest thereto of Manas Chowdhury (now deceased) lastly posted as Commercial Tax Officer at Serampore in favour of the*

**Vs.**

Case No. : **OA 614 OF 2021**

**THE STATE OF WEST BENGAL & ORS.**

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*Applicant being the brother of Late Manas Chowdhury in favour of the Applicant within a stipulated period;*

*(c) To reconstruct the Service Book of Late Manas Chowdhury following the letter dated 09.02.2021 issued by the Commissioner, Govt. of West Bengal, Directorate of Commercial Taxes and release admissible death cum retirement benefits including Provident Fund along with admissible interest thereto in favour of the Applicant within a stipulated period;*

*(d) An Order directing the Respondents not to give any effect and / or further effect to the letter through e-mail dated 14.07.2021, being Annexure "N" to this instant Application;"*

It appears that Manas Chowdhury, an employee of the Directorate of Commercial Taxes, Government of West Bengal and the brother of the applicant had expired on 17<sup>th</sup> April, 1994 leaving behind his wife Maharani Ghosh and three brothers namely Prabal Chaudhuri, Sujas Kumar Choudhury and Supriya Chaudhuri as legal heirs. Maharani Ghosh, the wife of late Manas Chowdhury expired on 28<sup>th</sup> April, 2011. It has been mentioned that late Manas Chowdhury and Maharani Ghosh were issueless. It has been stated that upon the death of Maharani Ghosh, three brothers of late Manas Chowdhury – Sujas Kumar Choudhury, Supriya Chaudhuri and Prabal Chaudhuri, became the legal heirs of said Manas Chowdhury *under the rule of succession and entitled to claim the settlement of death cum retirement benefits including provident Fund accruals of said Manas Chowdhury* (paragraph 5(c) of the application). It has

**Vs.**

Case No. : **OA 614 OF 2021**

**THE STATE OF WEST BENGAL & ORS.**

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also been stated that as Sujash Kumar Choudhury and Supriya Chaudhuri had issued separate “No Objection certificates” in favour of the Applicant thereby withdrawing all their claim in respect of the death cum retirement benefits including provident fund accruals of said Manas Chowdhury and as on 17<sup>th</sup> July, 2017 a detailed application along with requisite documents was made requesting the respondent authorities to settle the death cum retirement benefits including provident fund accruals of Manas Chowdhury, appropriate order may be passed. The letter dated 17<sup>th</sup> July, 2017 was followed by the reminder 6<sup>th</sup> September, 2017 which was duly acknowledged by the Joint Commissioner, West Bengal Revenue Service (WBRS), Serampore Charge, Hooghly, the respondent no. 6 where the applicant had last worked. Since no steps were taken, the representation dated 7<sup>th</sup> November, 2017 was made which was followed by a letter through his advocate on 1<sup>st</sup> February, 2018. According to the applicant, on 9<sup>th</sup> December, 2019, the Deputy Magistrate and Deputy Collector, Hooghly being the Additional District Magistrate and Additional Collector, Hooghly, had issued legal heirs certificate stating Sujas Kumar Chowdhury, Supriya Chaudhuri and the applicant all are brothers of late Manas Chowdhury and are all legal heirs of the deceased. Thereafter, the Special Commissioner of Revenue Directorate of Commercial Taxes, the respondent no. 7 wrote a letter to the Joint Commissioner of Revenue Commercial Taxes, Serampore Charge, West Bengal to take steps for settlement of admissible death benefits and other benefits in respect of Manas Chowdhury. Subsequently, the Joint Commissioner of Commercial Taxes, Serampore, by letter dated 9<sup>th</sup> September, 2020 addressed to the Commissioner of Commercial Taxes, the respondent no. 2 informed that as no service book of late Manas Chowdhury is available in the office of the Joint Commissioner of Commercial Taxes, Serampore, Hooghly, request was made to the respondent no. 2 for reconstruction of service book of late Manas Chowdhury. Thereafter, on

**Vs.**

Case No. : **OA 614 OF 2021**

**THE STATE OF WEST BENGAL & ORS.**

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2<sup>nd</sup> February, 2021, the Joint Commissioner, West Bengal Revenue Service, Serampore, Hooghly, wrote a letter to the applicant informing that the proposal of reconstruction of service book of late Manas Chowdhury, Ex-Commercial Tax officer has been sent before the Head Office of Commercial Taxes on 9<sup>th</sup> September, 2020 as the service book is not readily available. The Commissioner, Commercial Taxes being the Respondent no. 2 by letter dated 9<sup>th</sup> February, 2021 requested the Principal Secretary, Government of West Bengal, Finance Department, Howrah to accord necessary permission for reconstruction of the service book of late Manas Chowdhury, the Ex-Commercial Tax officer. As stated in the petition, the Joint Commissioner Revenue, Serampore Charge by letter through e-mail dated 14<sup>th</sup> July, 2021 requested the applicant to submit certain documents – Appointment letter, Joining related documents, Posting History related documents, Leave statements, GPF statements, Pay slips / certificate for reconstruction of the service book of late Manas Chowdhury. The applicant, appearing in person, has submitted that since the legal heir certificate has been issued by the appropriate authority, direction may be given upon the State respondents to release admissible death - cum – retirement benefits and other benefits of late Manas Chowdhury after striking down the e-mail dated 14<sup>th</sup> July, 2021.

Mr.G.P.Banerjee, learned advocate appearing on behalf of the State respondents submits on instruction that since from the records it appears that there was no nomination by late Manas Chowdhury nominating anybody amongst the legal heirs as the nominee, no order may be passed and the applicant may apply before the appropriate forum for grant of succession certificate for disbursement of the dues.

Having heard the applicant appearing in person and the learned advocate

**ORDER SHEET**

Form No.

**PRABAL CHAUDHURI**

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**Vs.**

Case No. : **OA 614 OF 2021**

**THE STATE OF WEST BENGAL & ORS.**

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for the State respondents since it has been submitted on behalf of the State that no nomination was made by late Manas Chowdhury in the service book nominating any one of the heirs including the applicant as nominee, no order is passed on the application. The application is at liberty to apply before the appropriate forum ventilating his grievances, if so advised. The application is disposed of.

(SOUMITRA PAL)  
CHAIRMAN

BLR