F.No. C-29016/17/2020- Ad.VIA
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

New Delhi, the 27th April, 2020

MEMORANDUM

The President proposes to hold an inquiry against Shri Prashant Bhushan, IRS(IT:88012), Pr. Commissioner of Income Tax, Delhi under Rule 14 of the Central Civil Services(Classification, Control and Appeal) Rules, 1965. The substance of the imputations of misconduct or misbehaviour in respect of which inquiry is proposed to be held is set out in the enclosed statement of articles of charge (**Annexure-I**). A statement of the imputations of misconduct or misbehaviour in support of the articles of charge is enclosed (**Annexure-II**). A list of documents by which and a list of witnesses by whom the articles of charge are proposed to be sustained are also enclosed **(Annexure- III).**

2. Shri Prashant Bhushan is directed to submit within **15 days** of the receipt of this memorandum a written statement of his defence and also to state whether he desires to be heard in person.

3. He is informed that an inquiry will be held only in respect of those article of charges which are not admitted. He should, therefore, specifically admit or deny each article of charge.

4. Shri Prashant Bhushan is further informed that if he does not submit his written statement of defence on or before the time specified in Para 2 above, or does not appear in person before the inquiry authority or otherwise fails or refuses to comply with the provisions of Rule 14 of the CCS(CCA) Rules, 1965, or the orders/directions issued in pursuance of the said rule, the inquiring authority may hold the inquiry against him *ex-parte*.

Cont.....2/-

5. Attention of Shri Prashant Bhushan is invited to Rule 20 of the Central Civil Services (Conduct) Rules, 1964, under which no Government servant shall bring or attempt to bring political or outside influence to bear upon superior authority to further his interest in respect of matters pertaining to his service under the Government If any representation is received on his behalf from another person in respect of any matter dealt with in these proceedings, it will be presumed that Shri Prashant Bhushan is aware of such a representation and that it has been made at his instance and action will be taken against him for violation of Rule 20 of CCS(Conduct) Rules, 1964.

6. The receipt of the Memorandum may be acknowledged.

(By order and in the name of the President of India)

(K.C. Patra)
Under Secretary to the Government of India

To

Shri Prashant Bhushan, IRS(IT:88012),
Pr. Commissioner of Income Tax, Delhi

[Through: Pr.CCIT, Delhi]

Encl. as above

Copy to:-

1. Principal CCIT(CCA), Delhi. It is requested to get the Memorandum served upon the officer and forwarded a dated acknowledgment to the Board.
2. Pr. DGIT(Vigilance)/Pr. DGIT(HRD), New Delhi.
3. PPS to Chairman, CBDT/Member(Admin).
4. US(Ad.VI)/US(V&L)/US(DT-Per).
5. Guard Folder.

(K.C. Patra)
Under Secretary to the Government of India

ANNEXURE-I

STATEMENT OF ARTICLES OF CHARGE FRAMED AGAINST SHRI PRASHANT BHUSHAN, IRS(IT:88012), PR. COMMISSIONER OF INCOME TAX, DELHI

Article of Charge-I

Shri Prashant Bhushan, IRS(IT:88012), Pr. Commissioner of Income Tax, Delhi has unauthorizedly shared in public domain a documents/report titled, "FISCAL OPTIONS & RESPONSE TO COVID -19 (FORCE) purportedly prepared by 50 IRS(IT) Officers and forwarded a copy of the same to the CBDT. In the said paper, on various policy issues like tax slabs, imposition of new taxes etc. various recommendations contrary to the position which is existing as on date has been made. Such a publication from a responsible and senior public servant using the platform of IRS Association, creates a sense of policy uncertainty throughout the country.

This document having released in public domain, has created a confusion and uncertainty with respect to the policy of Government with respect to Income Tax which can have an adverse impact on economy, especially during this time when country is battling a pandemic and the Government is keen to ensure a stable tax regime. Unauthorized release of such a document also amounts to criticism of Government policies by senior tax officers thereby causing avoidable embarrassment to the Government.

By unauthorizedly releasing the aforesaid unsolicited report and publishing in the print and electronic media, Shri Prashant Bhushan has violated Rule 9 and Rule 3(1)(xx) of the Central Civil Services(Conduct) Rules, 1964 and exhibited the conduct unbecoming of a Government servant in contravention of the provisions of Rule 3(1)(iii) the Central Civil Services(Conduct) Rules, 1964.

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ANNEXURE-II

STATEMENT OF IMPUTATION OF MISCONDUCT OR MISBEHAVIOUR IN SUPPORT OF THE ARTICLES OF CHARGE FRAMED AGAINST SHRI PRASHANT BHUSHAN(88012), PR. COMMISSIONER OF INCOME TAX, DELHI

Article of Charge -I

Shri Prashant Bhushan, IRS(IT:88012), Pr. Commissioner of Income Tax, Delhi has unauthorizedly shared in public domain a documents/report titled, "FISCAL OPTIONS & RESPONSE TO COVID -19 (FORCE) purportedly prepared by 50 IRS(IT) Officers and forwarded a copy of the same to the CBDT. In the said paper, on various policy issues like tax slabs, imposition of new taxes etc. various recommendations contrary to the position which is existing as on date has been made. Such a publication from a responsible and senior public servant using the platform of IRS Association, creates a sense of policy uncertainty throughout the country.

This document having released in public domain, has created a confusion and uncertainty with respect to the policy of Government with respect to Income Tax which can have an adverse impact on economy, especially during this time when country is battling a pandemic and the Government is keen to ensure a stable tax regime. Unauthorized release of such a document also amounts to criticism of Government policies by senior tax officers thereby causing avoidable embarrassment to the Government.

Rule 9 of CCS(Conduct) Rules, 1964 provides that – "No Government servant shall, in any radio broadcast, telecast through any electronic media or in any document published in his own name or anonymously, pseudonymously or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion -

(i) which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government"

By unauthorizedly releasing the aforesaid unsolicited report and publishing in the print and electronic media, Shri Prashant Bhushan has violated Rule 9 and Rule 3(1)(xx) of the Central Civil Services(Conduct) Rules, 1964 and exhibited the conduct unbecoming of a Government servant in contravention of the provisions of Rule 3(1)(iii) the Central Civil Services(Conduct) Rules, 1964.

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ANNEXURE-III

LIST OF DOCUMENTS BY WHICH THE ARTICLES OF CHARGE FRAMED AGAINST SHRI PRASHANT BHUSHAN(88012), PR. COMMISSIONER OF INCOME TAX, DELHI IS PROPOSED TO BE SUSTAINED.

Sl.No.	Documents details
1	Copy of report of titled, "FISCAL OPTIONS & RESPONSE TO COVID - 19 (FORCE)

ANNEXURE-IV

LIST OF WITNESSES BY WHOM THE ARTICLES OF CHARGE FRAMED AGAINST SHRI PRASHANT BHUSHAN(88012), PR. COMMISSIONER OF INCOME TAX, DELHI ARE PROPOSED TO BE SUSTAINED.

(i) Sh. Shri Prakash Dubey(01014), IRS, Director, DOP&T, Delhi.
(ii) Sh. Sanjay Bahadur(89037), Director of Income Tax(Inv.), NER.
(iii) Sh. Saagar Srivastava(14044), IRS, DCIT.
(iv) Sh. Apporva Tiwari(15025), IRS, DCIT.
(v) Sh. Srivatsa Sehra(15006), IRS, DCIT
(vi) Smt. Rachna Choker(15084), IRS, DCIT
(vii) Sh. Shakeel Ahmad(16035), IRS, ACIT
(viii) Dr. Castro Jayprakash. T(16100), ACIT.

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