From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

1 All Additional Excise and Taxation Commissioners in the Head Office.
2 All Joint Excise and Taxation Commissioners in the State.
3 All Dy. Excise and Taxation Commissioners in the State.

Memo. No. 10948 /E-1B-C,
Panchkula, dated the 20.09.2024

Subject: Instructions for conducting Inquiry.

Memo:

Numerous complaints have been received at the Head Quarter, concerning misconduct/impropriety/demand of bribery etc. against the officers of the department. To enquire into the allegations, the senior departmental officers are entrusted to find out the veracity in the complaints. It has been observed that senior officers often delegate the inquiry to subordinates, and not adhering to the established procedure and also sometimes the inquiry report is submitted after inordinate delay. In order to streamline the process and to ensure that inquiries are conducted with utmost fairness, transparency, and in adherence to the principles of natural justice, the following Instructions are formulated for inquiry officers:

1. Due Process Must Be Followed

- The inquiry officer must strictly follow the procedural framework laid down by the relevant rules, regulations and instructions issued by the Govt.
- Notices, charges, and evidence must be properly documented and shared with all concerned parties within reasonable time frames. Written notices should be given to both the parties preferably through registered post or/and Email if the same is available. Summoning exclusively through telephone calls and Whatsapp must be avoided.
- Both the complainant and the respondent must be given ample opportunity to present their case.

2. No Delegation of Inquiry

- The inquiry officer is personally responsible for the entire inquiry process.
- Delegation of inquiry to a subordinate or any other individual is strictly prohibited. The inquiry officer must conduct all proceedings himself/herself, ensuring the integrity of the inquiry is maintained. Delegation to subordinates amounts to breach of confidentiality and vitiates the entire inquiry proceeding as the same become void ab initio in the eyes of Law. However, Assistance can be taken by summoning the records and other relevant documents.

3. Adherence to the Principle of Natural Justice

- The inquiry must be conducted in accordance with the principles of natural justice. This includes:
- **Right to Be Heard:** Both parties must be given an opportunity to present their case and respond to the evidence.
- **Impartiality:** The inquiry officer must remain impartial throughout the process, ensuring no bias affects the outcome. In case of conflict of interest the inquiry officer must inform to the Excise and Taxation Commissioner by citing the justifiable cause for the recusal from the inquiry.
- **Transparency:** All relevant documentation and evidence must be shared with both parties, ensuring that no ex-parte communication should occurs.

4. Evidence Appreciation

- All evidence must be considered fairly and with due diligence.
- The inquiry officer must ensure that only relevant, admissible, and reliable evidence is taken into account.
- The probative value of the evidence must be carefully assessed to ensure conclusions are based on facts and not assumptions.
- Proper weight should be given to direct, circumstantial, and documentary evidence.

5. Mention of Rule Violated or Contravened

- The inquiry report must explicitly identify the rule(s), regulation(s), or policy(ies) that have been violated or contravened by the individual in question if the same is applicable to the inquiry.
- The specific provisions of the relevant service rules, conduct rules, or other applicable regulatory frameworks must be cited. For example:
- Rule Violation: Mention specific clauses from service rules, conduct rules (e.g., Haryana Civil Services (Conduct) Rules, 2016 or any other applicable rulebook), financial regulations, or departmental procedures that have been breached by the delinquent.
- The findings must demonstrate how the individual's actions/inaction or omissions violated these rules, thereby justifying the conclusions and recommendations as made in the inquiry report.

6. Financial Implication of Lapse or Misconduct

- The inquiry officer must assess and report any financial implications arising from the misconduct or lapse, if applicable.
- The report should quantify the financial loss or risk caused by the individual's actions, such as:

- **Financial Mismanagement/ mishandling:** Any unauthorized use or diversion of funds.

- **Loss of Revenue:** Missed revenue opportunities due to procedural delays or negligence.

- **Damage to Government Property:** Any tangible losses resulting from mismanagement or non-compliance of statutory Rules and department guidelines.

- **Misappropriation:** Misappropriation of government property/funds or converting the confiscated item for self or other use.

- The report must include recommendations for recovering such losses, if possible, or propose corrective measures to prevent further financial harm.

7. Conclusion and Recommendation of Disciplinary Action

- Based on the findings, the inquiry officer should recommend appropriate disciplinary action in accordance with the severity of the violation and applicable disciplinary rules.

- The inquiry report must be written in a clear, precise, and unambiguous manner covering all the alleged points raised in the complaint.

- The findings of the inquiry must be based on the evidence presented and must not rely on speculation or irrelevant factors.

- The conclusion should clearly state whether the charges have been substantiated or not, along with the rationale for the decision.

- **Confidentiality:** Once the inquiry is concluded, the Inquiry Officer must maintain complete secrecy/ confidentiality about the outcome. The report be addressed to the Excise and Taxation Commissioner and the same be sent to the office preferably in sealed envelope, which must bear in Bold Letter the word "CONFIDENTIAL".

The above instructions must be strictly ensured/followed in true letter and spirit.

Jt. Excise and Taxation Commissioner (Admn-I),
Haryana, Panchkula.