

**15 -ാം കേരള നിയമസഭ**

**11 -ാം സമ്മേളനം**

**നക്ഷത്ര ചിഹ്നം ഇല്ലാത്ത ചോദ്യം നം. 5962**

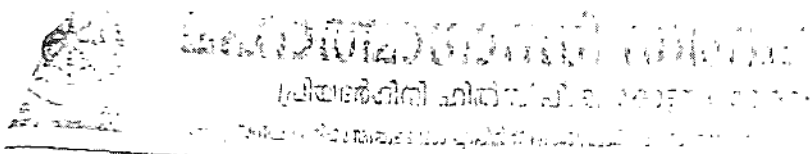
**09-07-2024 - ൽ മറുപടിയ്ക്ക്**

**വ്യാജ ബിരുദ സർട്ടിഫിക്കറ്റ് ഹാജരാക്കി സ്ഥാനക്കയറ്റം നേടിയെന്ന ആരോപണത്തിന്മേലുള്ള അന്വേഷണം**

ചോദ്യം		ഉത്തരം	
ശ്രീ. ടി. സിദ്ദിഖ്		ശ്രീ കെ എൻ ബാലഗോപാൽ (ധനകാര്യ വകുപ്പ് മന്ത്രി)	
(എ)	<p>സംസ്ഥാന ചരക്ക് സേവന നികുതി വകുപ്പിൽ വ്യാജ ബിരുദ സർട്ടിഫിക്കറ്റ് ഹാജരാക്കി സ്ഥാനക്കയറ്റം നേടിയെന്ന ആരോപണം നേരിടുന്ന എത്ര ഉദ്യോഗസ്ഥർ നിലവിലുണ്ട്; ഇവർക്കെതിരെ പരാതി വന്ന തീയതി എന്നാണെന്ന് വ്യക്തമാക്കുമോ; ഇവർ ഹാജരാക്കിയ ബിരുദ സർട്ടിഫിക്കറ്റ് വ്യാജമാണെന്ന് എം.ജി. യൂണിവേഴ്സിറ്റി നികുതി വകുപ്പിനെ അറിയിച്ചിട്ടുണ്ടോ; എങ്കിൽ ആയതിന്റെ പകർപ്പ് ലഭ്യമാക്കാമോ;</p>	(എ)	<p>സംസ്ഥാന ചരക്ക് സേവന നികുതി വകുപ്പിൽ വ്യാജ ബിരുദ സർട്ടിഫിക്കറ്റ് ഹാജരാക്കി സ്ഥാനക്കയറ്റം നേടിയെന്ന ആരോപണം നേരിടുന്ന അഞ്ചു ഉദ്യോഗസ്ഥർ നിലവിലുണ്ട്. ഇവർക്കെതിരായി 01.06.2020, 26.06.2023, 16.08.2023 എന്നീ തീയതികളിൽ പരാതികൾ വന്നിട്ടുള്ളതായി സംസ്ഥാന നികുതി കമ്മീഷണർ റിപ്പോർട്ട് ചെയ്തിട്ടുണ്ട്. മേൽ വിഷയം സംബന്ധിച്ച് 01.06.2020, 19.05.2023 എന്നീ തീയതികളിൽ സർക്കാരിലെ ഉദ്യോഗസ്ഥ ഭരണ പരിഷ്കാര വകുപ്പിൽ പരാതി ലഭിച്ചിരുന്നു. ഈ പരാതികളിന്മേൽ സമഗ്ര അന്വേഷണം നടത്തുന്നതിനായി ഫയൽ സർക്കാരിലെ വിജിലൻസ് വകുപ്പിന് കൈമാറുകയും പ്രസ്തുത വകുപ്പ് അന്വേഷണം നടത്തുന്നതിനായി വിജിലൻസ് ഡയറക്ടർക്ക് നിർദ്ദേശം നൽകുകയും ചെയ്തിട്ടുണ്ട്.</p> <p>മേൽ വിഷയം സംബന്ധിച്ച് 01.07.2022, 11.05.2023, 11.03.2024, 03.04.2024 തീയതികളിൽ സർക്കാരിലെ നികുതി വകുപ്പിൽ പരാതി ലഭിച്ചിട്ടുണ്ട്. ആയത് സംസ്ഥാന നികുതി കമ്മീഷണർക്ക് കൈമാറിയിട്ടുണ്ട്. സർക്കാരിലെ വിജിലൻസ് വകുപ്പിൽ 02.04.2024, 03.04.2024 തീയതികളിൽ ലഭിച്ച ഇ-മെയിൽ പരാതിയിൽ, വിജിലൻസ് &amp; ആന്റി കറപ്ഷൻ ബ്യൂറോയിൽ പരാതി പരിശോധന നടന്നു വരുന്നു. 17.05.2024, 20.05.2024 &amp; 30.05.2024 തീയതികളിൽ സർക്കാരിലെ വിജിലൻസ് വകുപ്പിൽ ലഭിച്ച 3 വ്യത്യസ്ത പരാതികൾ, ടി വിഷയത്തിൽ വിജിലൻസ് &amp; ആന്റി കറപ്ഷൻ ബ്യൂറോയിൽ നടന്ന് വരുന്ന വി.ഇ.03/2024/ഇ.ആർ.സി അന്വേഷണത്തോടൊപ്പം ഉൾപ്പെടുത്തിയിട്ടുണ്ട്.</p>

			<p>സംസ്ഥാന ചരക്ക് സേവന നികുതി വകുപ്പിൽ വ്യാജ ബിരുദ സർട്ടിഫിക്കറ്റ് ഹാജരാക്കി സ്ഥാനക്കയറ്റം നേടിയെന്ന ആരോപണം നേരിടുന്ന അഞ്ചു ഉദ്യോഗസ്ഥരിൽ ഒരാൾ ഹാജരാക്കിയ ബിരുദ സർട്ടിഫിക്കറ്റ് വ്യാജമാണെന്ന് എം.ജി യൂണിവേഴ്സിറ്റി അറിയിച്ചതായി സംസ്ഥാന നികുതി കമ്മീഷണർ റിപ്പോർട്ട് ചെയ്തിട്ടുണ്ട്. കത്തിന്റെ പകർപ്പ് ഉള്ളടക്കം ചെയ്തുകൊള്ളുന്നു.</p>
(ബി)	<p>പ്രസ്തുത വിഷയത്തിൽ സംസ്ഥാന നികുതി കമ്മീഷണർ 21.06.2024-ൽ നികുതി വകുപ്പിൽ എന്തെങ്കിലും റിപ്പോർട്ട് സമർപ്പിച്ചിട്ടുണ്ടോ; എങ്കിൽ ആയതിന്റെ പകർപ്പ് ലഭ്യമാക്കാമോ;</p>	(ബി)	<p>പ്രസ്തുത വിഷയത്തിൽ സംസ്ഥാന നികുതി കമ്മീഷണർ 19.06.2024-ൽ സമർപ്പിച്ച റിപ്പോർട്ട് 21.06.2024-ൽ നികുതി വകുപ്പിൽ ലഭിച്ചിട്ടുണ്ട്. ആയതിന്റെ പകർപ്പ് ഉള്ളടക്കം ചെയ്തുകൊള്ളുന്നു.</p>
(സി)	<p>പ്രസ്തുത വിഷയത്തിൽ സംസ്ഥാന ജി.എസ്.ടി. വകുപ്പിലെ ഉദ്യോഗസ്ഥർ നടത്തിയ അന്വേഷണ റിപ്പോർട്ടിന്റെ പകർപ്പ് ലഭ്യമാക്കാമോ; ടി കേസുമായി ബന്ധപ്പെട്ട് സംസ്ഥാന വിജിലൻസ് സെൻട്രൽ സോണിൽ വി.ഇ.03/2024/സി.ആർ.ഇ. വി.എ.സി.ബി. ആയി ജി.എസ്.ടി. വകുപ്പിലെ നിലവിലുള്ളതും വിരമിച്ചതുമായ മൂന്ന് പേർക്കെതിരെ അന്വേഷണം നടക്കുന്നത് ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ടോ;</p>	(സി)	<p>അന്വേഷണ റിപ്പോർട്ടിന്റെ പകർപ്പ് (18 പേജ്) ഉള്ളടക്കം ചെയ്തുകൊള്ളുന്നു. ടി കേസുമായി ബന്ധപ്പെട്ട് വിജിലൻസ് &amp; ആന്റി-കറപ്ഷൻ ബ്യൂറോയുടെ സെൻട്രൽ സോണിൽ വി.ഇ.03/2024/സി.ആർ.ഇ. നമ്പറായി ഒരു വിജിലൻസ് അന്വേഷണം നടന്നു വരുന്നുണ്ട്.</p>
(ഡി)	<p>പ്രസ്തുത കേസിൽ വിജിലൻസ് വകുപ്പിന് പരിമിതിയുള്ളതിനാൽ എം.ജി. യൂണിവേഴ്സിറ്റിയുടെ പേരിൽ വ്യാജ ബിരുദ സർട്ടിഫിക്കറ്റ് തയ്യാറാക്കി അനധികൃത സ്ഥാനക്കയറ്റം നേടിയ കേസിന്റെ ക്രിമിനൽ സ്വഭാവം പരിഗണിച്ച് ആരോപണ വിധേയരെ സർവ്വീസിൽ നിന്നും നീക്കി പോലീസ്/ക്രൈംബ്രാഞ്ച് അന്വേഷണം നടത്താൻ ആവശ്യമായ നടപടി സ്വീകരിക്കുമോ; വ്യക്തമാക്കുമോ?</p>	(ഡി)	<p>ആരോപണ വിധേയനെതിരെയുള്ള വകുപ്പുതല നടപടികൾ സംസ്ഥാന നികുതി കമ്മീഷണറേറ്റിൽ അന്തിമ ഘട്ടത്തിലാണ്. പ്രഥമദൃഷ്ട്യാ പ്രസ്തുത ഡിഗ്രി സർട്ടിഫിക്കറ്റ് ആധികാരികമല്ലാത്ത സാഹചര്യത്തിൽ ബഹു. വൈസ് ചാൻസലറുടെ ഉത്തരവു പ്രകാരം അടിയന്തര പ്രാധാന്യത്തോടെ മേൽ വിഷയത്തിൽ തുടർ നടപടികൾ സ്വീകരിക്കാൻ കോട്ടയം ഗാന്ധിനഗർ പോലീസ് സ്റ്റേഷനിൽ കത്ത് നൽകിയിട്ടുള്ളതായി മഹാത്മാഗാന്ധി യൂണിവേഴ്സിറ്റി രജിസ്ട്രാർ അറിയിച്ചിട്ടുണ്ടെന്നും സംസ്ഥാന നികുതി കമ്മീഷണർ റിപ്പോർട്ട് ചെയ്തിട്ടുണ്ട്.</p>

സെക്ഷൻ ഓഫീസർ



RECEIVED  
DATE: 21 AUG 2023  
JODIT COMMISSIONER  
TAX AND REVENUE  
STATE GOVERNMENT  
TAX DEPARTMENT  
ERNAKULAM

175323 / പി.ഡി 3 - 4 / 2023

16.08.2023

പ്രേഷകൻ

രജിസ്ട്രാർ

സീകർത്താവ്

ജോയിന്റ് കമ്മീഷണർ

ടാക്സ് ചെയർ സർവ്വീസസ്

ചരക്ക് സേവന നികുതി വകുപ്പ്

പെരുമാന്തൂർ പി. ഒ.

എറണാകുളം - 682015

സർ/മാഡം,

വിഷയം : ശ്രീ . അനീൽ ശങ്കർ എസ് .ബി.(ചരക്ക് സേവന നികുതി ഓഫീസർ, രണ്ടാം സർക്കിൾ, കളമശ്ശേരി) യുടെ ബി.കോം ഡിഗ്രി സർട്ടിഫിക്കറ്റിന്റെ ആധികാരികത - സംബന്ധിച്ച് :-

സൂചന : 1. 20.06.2023 ൽ താങ്കളുടെ കാര്യാലയത്തിൽ നിന്നും ലഭ്യമായ സിഒ/2023 നമ്പർ കത്ത്.

2. 10.07.2023 ലെ 175323/പി.ഡി 3 - 4/2023 നമ്പർ കത്ത്.

മേൽ സൂചന (1) പ്രകാരം ശ്രീ അനീൽ ശങ്കർ എസ് .ബി. (ചരക്ക് സേവന നികുതി ഓഫീസർ) യുടെ ബി.കോം ഡിഗ്രി സർട്ടിഫിക്കറ്റിന്റെ ആധികാരികത പരിശോധിച്ചു നിജസ്ഥിതി അറിയിക്കണമെന്ന് അറിയിച്ചിരുന്നു. മേൽ കത്തിനൊപ്പം ലഭ്യമായ ഡിഗ്രി സർട്ടിഫിക്കറ്റിന്റെ പകർപ്പ് പ്രകാരം (Degree Certificate - രജിസ്റ്റർ നമ്പർ : 10211 April 1992 ,10211 April 1993) സർവകലാശാല സെക്ഷനിൽ നടത്തിയ പരിശോധനയിൽ ശ്രീ അനീൽ ശങ്കർ എസ് .ബി. എന്ന വ്യക്തി മേൽ രജിസ്റ്റർ നമ്പറുകളിൽ പരീക്ഷ എഴുതിയിട്ടില്ല. കൂടാതെ പ്രസ്തുത രജിസ്റ്റർ നമ്പറിൽ സർവകലാശാലയിൽനിന്നും ടിയാന് ബി. കോം ഡിഗ്രി അനുവദിച്ചു നൽകിയിട്ടില്ല. പ്രഥമദൃഷ്ടയാ പ്രസ്തുത ഡിഗ്രി സർട്ടിഫിക്കറ്റ് ആധികാരികമല്ലാത്ത സാഹചര്യത്തിൽ ബി.ഇ. ടൈംസ് - ചാൻസലറുടെ ഉത്തരവ് പ്രകാരം അടിയന്തര പ്രാധാന്യത്തോടെ മേൽ വിഷയത്തിൽ ഇടനടപടികൾ കൈകൊള്ളുന്നതിനായി സൂചന (2) പ്രകാരം കോട്ടയം ഗാന്ധിനഗർ പോലീസ് സ്റ്റേഷനിൽ കത്ത് നൽകിയിട്ടുണ്ട് എന്ന വിവരം അറിയിക്കുന്നു.

വിശ്വസ്തയോടെ  
ഡോ. പ്രകാശ് കുമാർ ബി.  
രജിസ്ട്രാർ

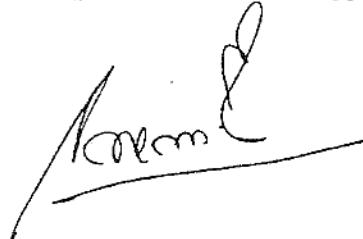
V. Sivasankar  
താങ്കളുടെ രാമചന്ദ്രൻ

Email #5 of File 175323/FID 3-4/2023/1/2023 Approved by Registrar on 16-Aug-2023 09:09 PM - Page 1



ENQUIRY REPORT

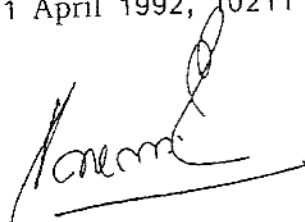
1. The Commissioner, State Goods and Services Tax Department, Thiruvananthapuram vide order cited in **Annexure -1** authorised me to conduct a formal and detailed enquiry into the charges levelled against Sri. Anil Sankar S.B (PEN 436715), Audit Officer, Audit Team - 11, Ernakulam as contemplated under rule 15(2)(b) of KCS(CC&A) Rules 1960.
2. The following charges were levelled against Sri. Anil Sankar S.B (PEN 436715) as per memo of charges dated 30.10.2021(**Annexure -2**)
  - a. That you, Sri. Anil Sankar S.B , Audit Officer by using BCom Degree Certificate with Registration No. and Year (10211 April 1992, 10211 April 1993) dated 06.11.2009 of Mahatma Gandhi University got exemption from passing Part -III of the Agricultural Income Tax and Sales Tax Test Book Keeping and Accountancy.
  - b. That the certificate of Bcom Degree you produced is reported to be fake by the registrar of M. G. University.
  - c. That you have availed promotion to Assistant State Tax Officer without passing Part -III of the Agricultural Income Tax and Sales Tax Test, Book Keeping and Accountancy.
  - d. That your aforementioned actions, tantamount to gross negligence, official misconduct, insubordination and unbecoming of a Govt. Servant and violation of code of conduct of rules as a Govt. Servant warranting disciplinary actions as contemplated under KCS (CC&A) Rules 1960.



You are required to show cause, if any, why disciplinary action contemplated under Kerala Civil Services (Classification, Control and Appeal) Rules 1960, should not be taken against you. You are also allowed 15 days from the dated of receipt of this communication to submit your written statement of defense. If your written statement is not received within the specified time, the matter will be proceeded with on the presumption that you have no explanation to offer. You are also required to state whether you desire to be heard in person. You may peruse the relevant records mentioned in the statement of allegation and take down extracts in the presence of Deputy Commissioner (IA & IV Cell) on any day prior to the due date for submission of your written statement of defense, which will be fixed in advance at your request.

3. The statement of allegations (**Annexure -3**) as narrated below on which above charges are based attached with memo of charges.

“ A petition against Sri. Anil Sanker S.B, ASTO, O/o the Deputy Commissioner, Ernakulam was received in this office wherein it is reported that Sri. Anil Sanker S.B has not passed many of the Departmental Tests and have availed his promotion on time by manipulating his service records with fake Degree certificates of Bcom for escaping from the Departmental Test of Book Keeping. An enquiry has been conducted by the Joint Commissioner, Ernakulam and reported that Sri. Anil Sanker has failed to submit the original Degree certificates before the Joint Commissioner, Ernakulam. Registrar , M.G.University, Kottayam in letter dated 16.08.2023 address with the Joint Commissioner, TPS Ernakulam have also reported that Sri. Anil Sanker S.B has not attended the Bcom exam with Registration No. 10211 April 1992, 10211 April 1993.



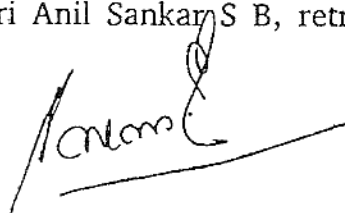
This office have examined the matter in detail and found gross negligence, official misconduct, insubordination, forgery and unbecoming of a Govt. Servant and violation of code of conduct of Rules as a Govt. Servant warranting strict disciplinary action as contemplated under Kerala Civil Services (Classification, Control and Appeal) Rules 1960.

Hence the charges”.

4. Though the memo of charges and statement of allegation were duly communicated to Sri. Anil Sankar S.B , he has not seen filed his written statement of defense besides seeking adjournments.

5. Therefore, a letter was issued from this office (Annexure 4) directing Sri. Anil Sankar S.B to submit his explanation to the memo of charges and statement of allegations within 15 days from the date of receipt of the said letter. He sought an adjournment and the enquiry was posted to 23.03.2024. Again he requested for extension of time for 15 days and it was allowed as the last chance by letter (Annexure 5) dated 25.03.2024. Sri. Anil Sankar S.B has not turned up till date. Hence it appears that Sri. Anil Sankar S.B is not interested in appearing before the enquiry authority and defending the charges levelled against him. So the enquiry is proceeded as ex-party.

6. A request was forwarded to Joint Commissioner, Tax Payer Services, Ernakulam to hand over the Service Book of Sri Anil Sankar S B and correspondence file kept in that office vide Annexures 6A & 6B letters and those were handed over to this office along with letter attached as Annexure 7. Relevant pages of the service book is attached as Annexure 6C. Further the service details, qualifications and details of Departmental Test passed in relation to Sri Anil Sankar S B, retrieved from

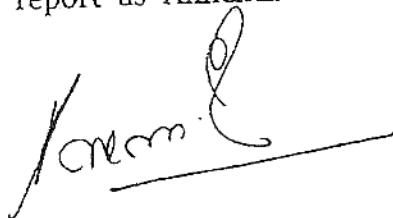


'SPARK', was also forwarded to this office vide **Annexure 8**.

7. Further this office, vide letter dated 15-04-2024, **Annexure 9**, requested Joint Commissioner, Tax Payer Services, Ernakulam to forward copies of the Test Qualified details of the UD Clerks submitted to the O/o the Commissioner, Commercial Taxes, Thiruvananthapuram during the year 2009. The file containing 106 pages forwarded to this office. Page no 23 is related to the details related to Sri Anil Sankar S B, **Annexure 10**, which contains the signature of the Commercial Tax Officer First Circle, Ernakulam.

8. This office, vide letter dated 15-04-2024, **Annexure 11**, requested Deputy Commissioner 1, Personal Division, O/o the Commissioner, State GST Department, Thiruvananthapuram to forward copies of the Confidential Reports submitted by Sri Anil Sankar S B, for getting promotion to the cadre of State Tax Officer. Vide letter dated 8-05-2024 the Deputy Commissioner (PD) furnished copies of seven sets of Confidential Reports of Sri. Anil Sankar S B covering for a period from 01-01-2016 to 31-12-2018 (110 pages) to this office, **Annexure 12**.

9. I have verified the entire documents received from the O/o the Commissioner, State Goods and Services Tax Department, Thiruvananthapuram, Correspondence file maintained at the O/o the Joint Commissioner, TPS, Ernakulam, the Service Book of Sri. Anil Sankar S.B and data uploaded into SPARK. Original of the disputed Degree Certificate is not available with the file. Even though several opportunities were given to Sri. Anil Sankar S B to produce his B Com Degree certificate, he has not turned up. Therefore photocopy of the disputed BCom Degree Certificate is attached with this report as **Annexure 13**. It is seen that the



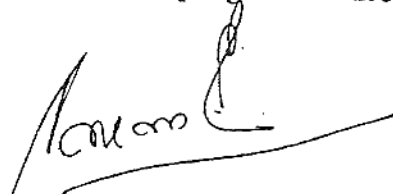


Joint Commissioner, Tax Payer Services, Ernakulam has sent a letter to the Registrar, Mahathma Gandhi University, Priyadarsini Hills, Kottayam requesting to verify the veracity of the BCom Degree Certificate of Sri Anil Sankar S B ( **Annexure 14** ). The Registrar given a reply to this letter ( **Annexure 15** ) and also enclosed a copy of letter submitted to the Station House Officer, Gandhi Nagar Police Station ( **Annexure 16** ).

10. A letter, **Annexure 17**, was issued to Smt V G Umadevi, Asst Commissioner ( Rtd ), Special Circle 3 , Ernakulam, who made necessary entries in the Service Book of Sri Anil Sankar S B with respect to his B Com degree and submitted the test qualified details of U D Clerks to the office of the Deputy Commissioner, Ernakulam. Copy of the notice was given to Sri. Anil Sankar S B. Smt Umadevi V G appeared before me on 8-05-2024 and her statement was recorded, **Annexure 18**.

11. **Facts of the Complaint.**

Sri. Jayakumar Namboothiri, Advocate , Sree Nilayam, KPN Road, Near Civil Station, Kannur - 670002 submitted a complaint on 01.06.2020 before the Commissioner , State GST, alleging that "S.B.Anil Sankar , who was included in the select list of Assistant State Tax Officers eligible for promotion to the cadre of State Tax Officer in the State Goods and Services Tax Department for the year 2020 prepared by the Departmental Promotion Committee(Lower) held on 14.02.2020 and approved by the Government, vide letter No. D3/172/2020/TD dated 16.03.2020 of Taxes(D) Department, has not passed many of the Departmental Tests and he has not availed his promotions on time. Then he manipulated his service records with fake department test results and fake Degree Certificate of Bcom for escaping from the Department Test of Book Keeping. All these



details were entered in his Service Book by himself. He was suspended from official duties more than 3 times and was absconded from service many times and he got termination letter as well. He was also involved in many criminal cases. The complainant also alleges that all of these were crystal clear and known by everyone in this department. Now he was selected for promotion to the cadre of State Tax Officer. Therefore the request of the complainant is that the service records of Sri Anil Sankar S B, such as, results of Department Tests should verify with gazette notification and ascertain the truth of the degree certificate mentioned in his service book. His qualification is only SSLC and has no basic language knowledge. In the State GST Department many of the late promotees are manipulated their Departmental Test results for their promotions. An immediate enquiry is necessary in this regard."

#### 12. Preliminary Enquiry

The Joint Commissioner, TPS, State GST Department, Ernakulam conducted an enquiry in this matter and submitted preliminary enquiry report to the Special Commissioner, State GST Department, Thiruvananthapuram dated 06.06.2023 and 24.08.2023 (Annexure - 19 & 20). The Joint Commissioner in his Annexure 19 report stated that Sri. Anil Sankar S.B has passed the Department Test papers such as Manual of Office Procedure, Introduction to the Indian Government Accounts and Audits, Kerala Treasury Code, Kerala Financial Code and Agricultural Income Tax and Rules there under. But the details of the remaining Departmental Tests Kerala Service Rules, Book Keeping and KGST were neither entered in his Service Book nor produced the proof for passing these tests before him. Hence he reported that there exists no evidence for the proof for Sri.Anil Sankar S.B has passed the

Departmental Tests KSR, Book Keeping and KGST.

In **Annexure 20** the Joint Commissioner further reported that the Registrar, M.G.University, Kottayam intimated that Sri. Anil Sankar S.B has not attended the examination as mentioned in the Bcom Certificate as claimed by him. The Registrar further intimated that a letter has issued to the SHO, Gandhi Nagar Police Station to initiate appropriate action in this matter. Theses are attached with this report as **Annexure 15 & 16**.

13. Service History

Perusal of the service book of Sri.Anil Sankar S.B. and Annexure 8 data shows that Sri. Anil Sankar S.B was appointed as a Lower Division Clerk in this Department . as per Order No. A4-4057/94/TX/dt 12.07.1995 of the Board of Revenue (Taxes), Thiruvananthapuram and has joined duty on the FN of 07.08.1995 at the O/o Deputy Commissioner, Commercial Taxes, Idukki, Kattappana. Thereafter he was promoted to the cadre of Upper Division Clerk and joined duty on FN of 21.07.2006 at the office of Sales Tax Officer, Third Circle, Ernakulam. Subsequently he was promoted to the cadre of Assistant State Tax Officer and was joined duty on the FN of 12.04.2010 at the Office of Inspecting Assistant Commissioner, Chittoor. He was then promoted to the cadre of State Tax Officer and posted at the Office of the Commercial Tax Officer, Second Circle, Kalamassery. He has taken charge of the said post on the FN of 14.08.2020. Now he is working as the Audit Officer, Audit Team - 11, Ernakulam.

14. Qualification of Anil Sankar S.B

In the Service Book it is noted that his educational qualification at the time of entry into the Department was SSLC. Thereafter on

16.11.2009 Commercial Tax Officer, KVAT Circle -1, Ernakulam made an entry that Sri.Anil Sankar S.B Passed Bcom Degree Reg. No. 1169 S 1998, certificate date 06.11.2009 of M.G. University with sub : Co- operation passed in second class. It is also noted in the page No.2 of the Service Book that the individual has passed Manual of Office Procedure with Reg. No. 12508 year of passing June-July 2002 Sl.No.559 Page No. 157. Following entries relating to the departmental tests are also entered in the service book.

Details of Departmental Test Passed

Test Passed	Reg. No. & Month	Date, Page No. & Sl.No. Of Gazette	Signature of Attesting Officer
Account Test(L), III Paper, Kerala Account Code Vol.I	12508, 22.07.2002	30.12.2003 Page No.53 Sl.No. 908 Vol - XLVIII(48)	Sd/- Inspecting Assistant Commissioner, Commercial Tax, Kottayam
Account Test(L), IV Paper, Kerala Treasury Coder Vol.I & II and Kerala Account Code Vol.II	12508, 22.07.2002	30.12.2003 Page No.72 Sl.No.820	Sd/- Inspecting Assistant Commissioner, Commercial Tax, Kottayam
Agricultural Income Tax and Sales Tax Test Paper II(Kerala Agricultural Income Tax Act)	12508, 22.07.2002	30.12.2003 Page No.137 Sl.No.26	Sd/- Inspecting Assistant Commissioner, Commercial Tax, Kottayam
Account Test (H) Part I Paper II, Kerala Financial Code I & II and Kerala Budget Manual	11010, 07.01.2003	02.11.2004 Page No.121 Sl.No.883	Sd/- Inspecting Assistant Commissioner, Commercial Tax, Kottayam

*Anil Sankar S.B*

In Annexure 8 SPARK data under the head Qualifications the following entry was seen made

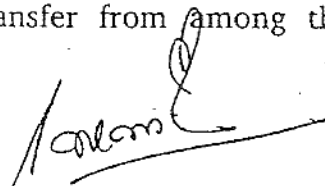
Course Type	Course Name	Subject	University	Institution	Class Obtained	Reg. No.	Year of Pass
Graduation Commerce	BCom	Cooperation	M.G. University	Catholicate College, Pathanamthitta	2 <sup>nd</sup> Class	1169 S	1998

Nothing is entered under the head Departmental Test Passed in Annexure 8.

The Deputy Commissioner of State Tax, Ernakulam, who conducted preliminary investigation in this case send a request to the Regional Officer, Kerala Public Service Commission, Ernakulam requesting to verify veracity of the Department Test passed by Sri. Anil Sankar S.B. (Annexure 21) (Page 119 correspondence file). The Secretary, Kerala Public Service Commission, Pattom, Thiruvananthapuram, vide letter No.DE 6-1/6/2019-KPSC dated 27.05.2023 reported that Sri. Anil Sankar S.B has passed the Department Test Mentioned in his Service Book (Annexure 22) (Page No. 295 correspondence file)

15. Qualifications prescribed for Assistant Sales Tax Officer and Sales Tax Officer

The service of Assistant State Tax Officers including Junior Agricultural Income Tax Officers, Sales Tax Inspectors, Agricultural Sales Tax Inspectors, Intelligence Inspectors, Check Post Inspectors and Junior Superintendents are regulated by the Kerala Agricultural Income Tax and Sales Tax Subordinate Service Rules. As per Rule 2(a) appointment to the service shall be made by recruitment by transfer from among the Head



Clerks and the Upper Division Clerks, Stenographers and Upper Division Typist in the Kerala Ministerial Subordinate Service including in the Agricultural Income Tax and Sales Tax Department and by direct recruitment. Further Rule 2(aa) prescribes that appointment to the service by transfer shall be made from among the eligible Head Clerks and the Upper Division Clerks, Stenographers and Upper Division Typist in the in the Kerala Ministerial Subordinate Service including in the Agricultural Income Tax and Sales Tax Department in the ratio of 30 : 1 : 1 on the basis of Seniority. Rule 6 provide the qualifications. According to 6(b) No Person shall be eligible for appointment to the service by recruitment by transfer unless :-

(i) In the case of Upper Division Clerk, he possess the minimum general educational qualifications of the SSLC standard and has passed -

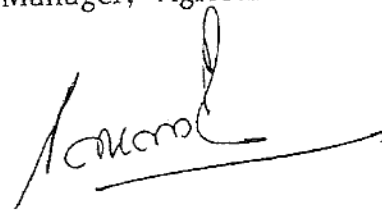
(1) Account Test(Lower) – 4 papers and

(2) Agricultural Income Tax and Sales Tax Test Parts I,II and III

Account Test (Lower) consists Kerala Service Rules (Paper 1) , Kerala Financial Code (Paper II), Introduction to the Indian Government Accounts and Audit(Paper III) and Kerala Treasury Code (Paper IV).

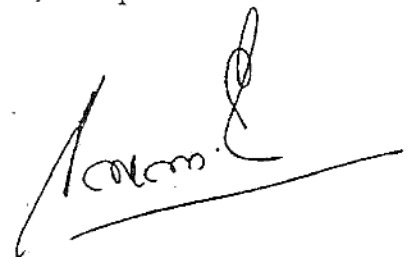
Agricultural Income Tax and Sales Tax Test consists Kerala General Sales Tax Act(Paper I), Agricultural Income Tax and Sales Tax Act and Rules (Paper II) and Book- Keeping (Theory and Practical)( Paper III).

The service of Agricultural Income Tax Officers, Intelligence Officers, Sales Tax Officers, Additional Officer, Manager, Agricultural Income Tax



and Sales Tax Appellate Tribunals, Superintendents of the Board of Revenue(Taxes) and Managers in the office of the Deputy Commissioners of Agricultural Income Tax and Sales Tax are regulated by the Kerala Agricultural Income Tax and Sales Tax Service Rules. According to Rule 2, 20% of the substantive vacancies in these posts shall be filled or reserved to be filled by direct recruitment and the remaining shall be filled or reserved to be filled by transfer of Assistant State Tax Officers, Sales Tax Inspectors, Agricultural Income Tax Officers, Agricultural Sales Tax Inspectors, Intelligence Inspectors, Check Post Inspectors and Junior Superintendents of the Kerala Agricultural Income Tax and Sales Tax Subordinate Service. Qualification for these posts is prescribed in Rule 4. According to Rule 4(3) No Person shall be eligible for appointment by transfer from the Kerala Agricultural Income Tax and Sales Tax Subordinate Service, unless he has satisfactorily completed his probation in the said service.

Chapter VII of the Agricultural Income Tax and Sales Tax Manual dealt with the Training, Refresher Courses and Departmental Test for the employees of this Department. The Manual provides that persons holding a Commerce Degree or Diploma or Certificate of a recognized University or Institute or Auditor's Certificate shall be exempted passing Part III of the Agricultural Income Tax and Sales Tax Test, ie the Book Keeping. Thus a U D clerk holding B Com Degree, is exempted from passing the Agricultural and Sales Tax Test Paper III, for promotion to the post of Assistant State Tax Officer.

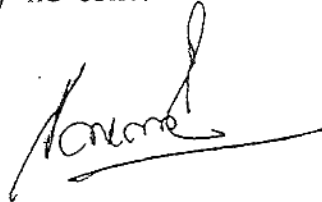
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16. Charges framed against Sri Anil Sankar S B and findings

A. That you, Sri. Anil Sankar S.B , Audit Officer by using BCom Degree Certificate with Registration No. and Year (10211 April 1992, 10211 April 1993) dated 06.11.2009 of Mahatma Gandhi University got exemption from passing Part -III of the Agricultural Income Tax and Sales Tax Test Book Keeping and Accountancy.

Sri.Anil Sankar S.B has not filed his written statement of defense against the memo of charges served. This office also given sufficient opportunities to him to furnish reply to memo of charges. He has not turned up.

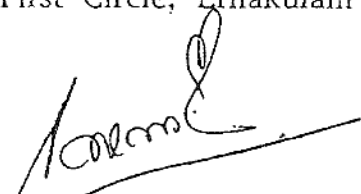
On a perusal of the file received from O/o the Commissioner, State Goods and Services Tax Department, Thiruvananthapuram and the correspondence file received from O/o the Joint Commissioner, Tax Payer Services, Ernakulam it is seen that Sri. Anil Sankar S.B has filed various replies before the Joint Commissioner of State Tax, Ernakulam , who had conducted preliminary investigation. According to his letter dated 08.03.2023 (Annexure 23 ) Sri Anil Sankar S B claimed that he has passed the Department Test Papers Book-keeping and Sales Tax Act during the period 1996-97 and it was recorded in his service book. His original Service Book was lost from the Department and present Service Book was opened in 2001 with available records. He has filed an application under Right to Information Act to get the information regarding passing of Department Tests Accountancy and Book-keeping and Sales Tax Act. On 08.05.2023 Sri. Anil Sankar S.B submitted another reply to Joint Commissioner, Tax Payer Services, State GST Department, Ernakulam (Annexure 24). In this reply he contended that the original and





copies of the disputed Degree Certificate issued from the M.G. University were lost from his possession. He has not used the said certificate for getting appointment or for promotion to the higher cadre. On 05.03.2021 Sri. Anil Sankar S.B submitted an application before the Deputy Commissioner, State GST Department, Civil Station, Kakkanad (Annexure 25) narrating that he had submitted copies of the all the certificates except that of KGST examination before the State Tax Officer, First Circle, Ernakulam during November 2009, where he was working at that time. On 21.07.2020 Sri Anil Sankar S B submitted another letter (Annexure 26). In this letter he stated that all the original certificates and its copies were verified by Smt. Umadevi Madam, Commercial Tax Officer, First Circle, Ernakulam during 2009 while he was working as an Upper Division Clerk in that office. By letter dated 20.07.2021 (Annexure 27) he claimed that he has produced the original Degree Certificate and its attested copy with the proof for passing Departmental Test except KGST examination along with his letter dated 05.02.2021 before the investigating officer. But the letter dated 22.02.2021 (Annexure 28) of the Deputy Commissioner , State GST Department, Kakkanad it is seen that Sri. Anil Sankar S.B has produced the certified copies of the gazette notifications for the proof of passing the department test entered in his Service book and attested copy of the Degree Certificate.

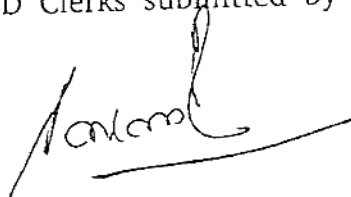
From the above discussed facts it is seen that Sri Anil Sankar S B has taken multiple defenses,ie he has passed the book keeping examination during 1996-97, he has not utilized the degree certificate for his promotion, his degree certificate has lost, the degree certificate was produced before the Commercial Tax Officer, First Circle, Ernakulam and



later it was produced before the Deputy Commissioner, Kakkanad. There is no evidence before me to prove the fact that Sri Anil Sankar S B was passed the book keeping examination during 1996-97. The Service Book does not contain such an entry. Also no evidence was before me to show that his service book was lost from the department. Hence it can be reasonably conclude that Sri Anil Sankar S B has not passed the paper Book-keeping as prescribed under the Kerala Agricultural Income Tax and Sales Tax Subordinate Services Rules and solely depends upon his B Com certificate for getting promotion to the post of Assistant State Tax Officer.

**Annexure 6C** Entries in the Service Book, **Annexure 8** SPARK details and **Annexure 12** confidential reports clearly established that Sri Anil Sankar S B claimed that he has passed the BCom Degree in second class with Reg. No. 1169 S 1998, 10211 April 1992, 10211 April 1993 , certificate date 06.11.2009 of M.G. University with sub : Co- operation, a photocopy of which is attached as **Annexure 13**. Further in **Annexure 10** Test Qualified details submitted from the O/o First Circle Ernakulam to the O/o Deputy Commissioner, Ernakulam, against the column Month and Year of Test it was noted that “ **Exemption from appearing Book-keeping Theory & Practical since the individual has passed the B.Com Degree Regn. No. 1169 S, 1998 from M G University**”.

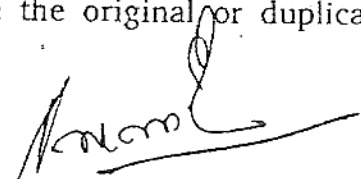
Further Smt. V G Umadevi, who was the principal officer I<sup>st</sup> Circle Ernakulam during 2009 deposed before me that ( **Annexure 18** ) Sri Anil Sankar S B has produced BCom degree Certificate before her and after verifying the certificate necessary entries were made in his Service Book. According to her the Certificate produced seems to be authentic and reliable. So she made such an entry in his service book. She also admit **Annexure 10** test qualified details of U D Clerks submitted by her to the



office of the Deputy Commissioner, Ernakulam. Therefore it is clear the Sri Anil Sankar S B has got promotion to the post of Assistant State Tax Officer relying on the BCom Degree Certificate with Reg. No. 1169 S 1998, certificate date 06.11.2009 of M.G. University with sub : Co-operation. Further in **Annexure 12** sets of Confidential Reports, he claimed that he is a BCom Degree holder. Hence the first charge framed against Sri Anil Sankar S B that Sri. Anil Sankar S.B , Audit Officer by using BCom Degree Certificate with Registration No. and Year (10211 April 1992, 10211 April 1993) dated 06.11.2009 of Mahatma Gandhi University got exemption from passing Part -III of the Agricultural Income Tax and Sales Tax Test Book Keeping and Accountancy is proved.

B. That the certificate of Bcom Degree you produced is reported to be fake by the registrar of M. G. University.

As narrated above a complaint has put in by Sri. Jayakumar Namboothiri, Advocate , Sree Nilayam, KPN Road, Near Civil Station, Kannur alleging that Sri Anil Sankar S B has got promotion without passing many of the Departmental Tests. So an enquiry was started in the year 2020. Several opportunities were given to Sri Anil Sankar S B to produce his Degree Certificate by the Deputy Commissioner, State GST Department, Kakkanad. He has submitted only a photo copy of the Certificate, **Annexure 13**, stating that the original was lost. If that is true, he could have obtain a Duplicate of the said Certificate from the M G University and can be produce before the Deputy Commissioner or before the Joint Commissioner. Further sufficient opportunities were given to Sri Anil Sankar from this office also. As there were no bonafide attempt from the part of Sri Anil Sankar S B to produce the original or duplicate



of his Degree Certificate mentioned in his service book it is reasonably suspected that the said certificate is fake.

Further the Joint Commissioner, Tax Payer Services , State GST Department, Ernakulam, as part of his enquiry, has requested the Registrar of the M G University to verify the veracity of the Degree Certificate of Sri Anil Sankar S B (**Annexure 14**). In it's reply, **Annexure 15**, the Registrar, M G University intimated that on verification it was found that Sri Anil Sankar S B has not written the examination with register number 10211 April 1992, 10211 April 1993. The University has not issued a B Com Degree Certificate with the said register number. As the said certificate is prima facie seems to be not authentic, a complaint was lodged by the University before the Gandhi Nagar Police Station. Copy of the said complaint is **Annexure 16**.

Registrar, M G University, Kottayam is the proper authority to examine the genuinity of a Certificate issued from that University. In this case the Registrar after verification reported that the disputed certificate is not genuine. Therefore it has to be accepted. In such circumstances the second charge framed against Sri Anil Sankar S B also proved.

**C. That you have availed promotion to Assistant State Tax Officer without passing Part -III of the Agricultural Income Tax and Sales Tax Test, Book Keeping and Accountancy.**

According to Kerala Agricultural Income Tax and Sales Tax Subordinate Service Rules, a person shall be eligible for appointment to the service by recruitment by transfer unless :-

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(i) In the case of Upper Division Clerk, he possess the minimum general educational qualifications of the SSLC standard and has passed -

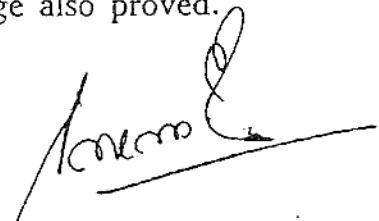
(1) Account Test(Lower) – 4 papers and

(2) Agricultural Income Tax and Sales Tax Test Parts I,II and III.

But, Chapter VII of the Agricultural Income Tax and Sales Tax Manual provides that persons holding a Commerce Degree shall be exempted from passing Part III of the Agricultural Income Tax and Sales Tax Test, ie the Book Keeping.

Nothing was noted in the Service Book of Sri Anil Sankar S B about passing of the Departmental Test Book-keeping. But, the Commercial Tax Officer, First Circle, Ernakulam on 16-11-2009 made an entry in the Service Book stating that “ passed B Com Degree Reg No 1169 certificate date 6.11.2009 of M G University with sub: co-operation, passed in second class”.

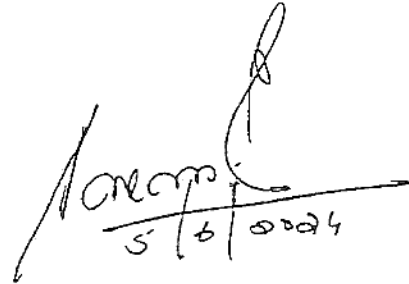
In **Annexure 10** details, the Commercial Tax Officer, First Circle Ernakulam reported that Sri Anil Sankar S B is eligible for “Exemption from appearing Book-keeping Theory & Practical since the individual has passed the B Com Degree Registration No 1169 S, 1998 from M G University”. Further in Annexure 12 confidential report he claimed that he is a BCom Degree holder. All these facts clearly establishes that Sri Anil Sankar S B availed promotion to the post of Assistant State Tax Officer without passing Part -III of the Agricultural Income Tax and Sales Tax Test, Book Keeping and Accountancy but solely on the support of his B Com Degree Certificate. Hence the third charge also proved.



D. That your aforementioned actions, tantamount to gross negligence, official misconduct, insubordination and unbecoming of a Govt. Servant and violation of code of conduct of rules as a Govt. Servant warranting disciplinary actions as contemplated under KCS (CC&A) Rules 1960.

The first three charges framed against Sri Anil Sankar S B was proved beyond reasonable doubt. Hence it is clear that the above mentioned actions of Sri Anil Sankar S B tantamount to gross negligence, official misconduct, insubordination and unbecoming of a Govt. Servant and violation of code of conduct of rules as a Govt. Servant warranting disciplinary actions as contemplated under KCS (CC&A) Rules 1960. Hence he is liable to get appropriate punishment as prescribed by law.

Dated this the 5<sup>th</sup> day of June 2024.



5/6/2024

Premod B  
Joint Commissioner (Int. & Enf.),  
Ernakulam.

U. Siva

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