



2026:AHC:49081

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - A No. - 3334 of 2026

Mewa Lal

.....Petitioner(s)

Versus

State Of U.P. And 4 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Astitva Srivastava, Pankaj Kumar Srivastava
Counsel for Respondent(s)	:	C.S.C.

Court No. - 33

HON'BLE VIKAS BUDHWAR, J.

1. Heard Sri Astitva Srivastava, learned counsel for the petitioner and Sri Rahul Malviya, learned Additional Chief Standing Counsel, who appears for State-respondents.
2. The counsel for the rival parties have made a joint statement that they do not propose to file any affidavit thus with the consent of the parties, writ petition is being decided at the fresh stage.
3. The case of the writ petitioner is that he was appointed on the post of Gram Vikas Adhikari on 11.01.2008 at Bisalpur Block in District Pilibhit. That while the writ petitioner was performing the duties on the post of Gram Vikas Adhikari referable to the year 2017-18, the writ petitioner had undertaken certain development works which as per the writ petitioner were in accordance with the scheme so floated by the State Government and the bills, vouchers, work completion certificates, etc. were also submitted in that regard. According to which, one Shri Banshi Dhar Yadav, Assistant Audit Officer was appointed for conducting the audit and he submitted ex-parte audit report without involving the writ petitioner and thereafter the Assistant Audit Officer also submitted an audit report holding that the writ petitioner was liable for the losses based upon the fact that there had been non-production of documents pertaining to utilization of panchayat funds. It is also the case of writ petitioner that the District Panchayat Raj Officer, Pilibhit issued show cause notices dated 27.02.2025 followed by another notice dated 31.07.2025 requiring the writ petitioner to submit the documents as sought for.
4. Questioning both show cause notices, the writ petitioner has been filed the present writ petition.

5. Learned counsel for the writ petitioner has submitted that the order impugned cannot be sustained for the simple reason that though it is termed to be show cause notice but there happens to be pre-determination and adjudication by the author of the show cause notice, particularly, when once the author of the show cause notice has himself decided that the financial liability is to be fastened upon the writ petitioner along with interest then the very purpose of issuing of show cause notice is an empty formality. Reliance has been placed upon the decision of the Hon'ble Apex Court in ***M/s. Siemens Ltd. v. State of Maharashtra and others; 2006 (13) SCALE 297***, a Division Bench judgment of this Court in ***M/s. BCITS Pvt. Ltd., Bangalore v. Purvanchal Vidhyut Vitaran Nigam Ltd., Varanasi and another; Writ-C No. 15363 of 2022***, decided on 26.05.2022 and ***K.K. Kanjila v. Union of India and others; Civil Misc. Writ Petition No. 40396 of 2011***, decided on 31.01.2013. Additionally, it has been argued that the recitals contained in the show cause notice that the writ petitioner has not submitted the required documents which was sought for, are incorrect, particularly, when the said documents stood submitted by the writ petitioner.

6. Learned Standing Counsel on the other hand submits that first of all the writ petition has been presented before this Court in the year-2026 i.e. on 27.02.2026 and the show cause notices are dated 27.02.2025 and 31.07.2025. He submits that it is always open for the writ petitioner to submit reply to the show cause notice, if it has not been submitted and in case, according to the writ petitioner, there happens to be certain pre-determination then the same may be treated to be provisional subject to the reply so submitted by the writ petitioner to the show cause notice.

7. I have heard learned counsel for the parties and gone through the records carefully.

8. Apparently, the writ petitioner happens to be Gram Vikash Adhikari, purusant to the submission of the audit report for the year 2017-18 proceedings stood undertaken under Rule 256(1) read with Rule 259(1), 257(2) of the U.P. Panchayati Raj Rules, 1947. The show cause notice came to be issued on 27.02.2025 which reads as under:

"श्री मेवालाल,

तत्कालीन ग्राम विकास अधिकारी,

ग्राम पंचायत-महुआ चक, मु.

द्वारा खण्ड विकास अधिकारी,

कारण बताओ नोटिस

विकास खण्ड-मरौरी।

उ०प्र० पंचायत राज नियमावली-1947 के नियम-256 (1) के अन्तर्गत मुख्य लेखा परीक्षा अधिकारी सहकारी समितियां एवं पंचायतें उ०प्र० द्वारा ग्राम पंचायत के वर्ष 2017-18 की लेखा परीक्षा में पाये गये दुरुपयोग, अपव्यय अथवा क्षति के सम्बन्ध में अधिभार प्रतिवेदन (वार्षिक प्रतिवेदन वर्ष 2017-18) प्रेषित किया गया है। (प्रति संलग्न)।

क० सं०	वार्षिक लेखा प्रतिवेदन संख्या	सिम्भुआ	विकास खण्ड का नाम	सन्नहित धनराशि
1	187	महुआ चक मु०	मनौरी	818256-00

1- नियम 256 (1) के तहत उक्त अधिभार प्रतिवेदन पर अपना स्पष्टीकरण इस अध्याचन के संसूचित होने के दो माह के अन्तर्गत जिला लेखा परीक्षा अधिकारी के समक्ष प्रस्तुत करें, अथवा 2-नियम 257(2) के अन्तर्गत आपसे उक्त धनराशि के भुगतान की अपेक्षा की जायेगी। नियम 259 (1) के अन्तर्गत निर्धारित अवधि में अधिभारित धनराशि का भुगतान न करने की दशा में नियम-259 (2) के अन्तर्गत अधिभारित धनराशि को मालगुजारी के वकाये के रूप में वसूल किया जायेगा।

उक्त के कम में आपको कारण बताओं नोटिस के माध्यम से निर्देशित किया जाता है कि आप उपरोक्तवत् परिपालन आख्या अधोहस्ताक्षरी के समक्ष एक पक्ष के अन्दर प्रस्तुत कराना सुनिश्चित करें, ताकि उक्त परिपालन आख्या को जिला लेखा परीक्षा अधिकारी, सहकारी समितियों एवं पंचायतें लेखा, पीलीभीत को प्रेषित की जा सके। यदि आपके द्वारा एक पक्ष के अन्दर उक्त परिपालन आख्या अथवा साक्ष्य उपलब्ध नहीं कराये जाते है। तदनुसार ब्याज सहित वसूली की कार्यवाही करते हुए विभागीय / विधिक कार्यवाही अमल में लायी जायेगी। जिसकी सम्पूर्ण जिम्मेदारी आपकी होगी।

संलग्न:-उपरोक्तानुसार।

ह०अ०/-

(रोहित भारती)

जिला पंचायत राज अधिकारी,

पीलीभीत।"

9. Thereafter another communication came to be issued on 31.07.2025 which reads as under:

"कार्यालय जिला पंचायत राज अधिकारी, पीलीभीत ।

पत्रांक 3562-/7-पंचायत/ ऑडिट लि0/2025-26

दिनांक 31-07- 2025.

सम्बन्धित सहायक विकास अधिकारी (पे०)

सम्बन्धित तत्कालीन ग्राम पंचायत सचिव जनपद-पीलीभीत।

कार्यालय जिला लेखा परीक्षा अधिकारी/ सहायक निदेशक, सहकारी समितियों एवं पंचायत लेखा परीक्षा, जनपद-पीलीभीत के पत्रांक-584 दिनांक 10.06.2025 के द्वारा वार्षिक प्रतिवेदन 2017-18 में सम्मिलित निम्नलिखित ग्राम पंचायतों के परिपालनों की समीक्षात्मक आख्याएं प्राप्त हुई हैं। जो असंतोषजनक पायी गयी हैं।

अतः उक्त के क्रम में आपको निर्देशित किया जाता है कि आप वित्तीय वर्ष 2017-18 के असंतोषजनक परिपालन का साक्ष्यों सहित परिपालन पत्र प्राप्ति के 07 दिन के अन्दर बना स निश्चित करें, अन्यथा की दशा में आपके विरुद्ध विभागीय एवं वसूली की कार्यवाही अमल में लायी जायेगी। जिसके लिये आप स्वयं जिम्मेदार होंगे।

संलग्नक-असंतोषजनक परिपालन ।

ह०अ०/-

(रोहित भारती)

जिला पंचायत राज अधिकारी, पीलीभीत।"

10. A bare look of the impugned order would reveal that based upon the audit report, it was found that there happens to be misappropriation of an amount of Rs. 8,18,256/- and the writ petitioner was required to submit reply to the show cause notice while furnishing the documents as sought for and it was further provided that in case documents are not submitted then recovery would be made along with interest.

11. In the opinion of the Court, the language employed in the show cause notice cannot partake the character of a pre-adjudication before considering the reply submitted by the writ petitioner. As a matter of fact, show cause notice is to disclose as to what is the amount involved which is being alleged to be misappropriated so as to enable the noticee to tender his reply refuting the allegations in that regard.

12. Nonetheless, it cannot be said that the show cause notice itself adjudicates against the writ petitioner and fasten liability in that regard. As regards the judgement so relied upon by the writ petitioner being *M/s. Siemens Ltd. (supra)*, *M/s. BCITS Pvt. Ltd., Bangalore (supra)* and *K.K. Kanjila(supra)* are concerned, there is no quarrel to the proposition of law

laid down therein. However, the recital contained in the show cause notice nowhere shows that there happens to be pre-determination.

13. Even otherwise, the show cause notice came to be issued on 27.02.2025 and 31.07.2025 and it is not a case that the show cause notice came to be issued by an authority who is not competent to issue the same and further the present writ petition has been presented before this Court on 27.02.2026 approximately after a period of one year, thus, the Court does not find the present case to be a fit case for interference in that regard.

14. Nonetheless, in case, the proceedings have not been finalized then the same should be finalized and it is always open for the writ petitioner to respond to the show cause notice taking all legal and factual grounds and once a ground is taken then the Court has no reason to disbelieve then the same shall be considered strictly in accordance with law.

15. Accordingly, the writ petition stands **disposed of**.

March 11, 2026

Ashu

(Vikas Budhwar,J.)