

CASE STUDY OF FALSE TA CLAIM FOR CANCELLED AIR TICKETS

Complaint

The matter of false TA bill claim came into light through anonymous complaint against Mr. X forwarded by CVC to NHPC alleging that Mr. X took Tour advances before conducting journey and booked Air Tickets. Air tickets booked through Credit card were cancelled and refund obtained. Later on, Mr. X claimed cost for Air journey in his Tour bill whereas in actual the officer had performed Rail journey or on cheap air tickets of budget airlines.

CBI / Vigilance investigation:

As per concurrence of CVC, the investigation into the matter was started. To confirm whether Mr. X had performed journey by air on the date as claimed by him, it was decided to verify it from the concerned Airlines. On enquiry, Airlines confirmed that some tickets were cancelled and refunds were made.

Now, various organizations were to be approached for further information as required in this connection, which were not available with NHPC. It was apprehended that they will not oblige NHPC by sharing such information as a part of maintaining confidentiality on behalf of their customer. Hence, it was decided to hand over this case to CBI for further investigation and file an FIR. CBI registered a case against Mr. X under Indian Penal Code and Prevention of Corruption Act.

Outcome of Investigation

From CBI report, it was made clear that at many instances Mr. X booked air tickets for official journeys to different destinations from full service airlines on high cost, however got cancelled the said air tickets just before few days of the date of journey and received refunds. In some instances Mr. X travelled through budget airlines on cheap tickets in place of cancelled high value tickets. Despite that Mr. X dishonestly and fraudulently claimed TA adjustment bills against those cancelled tickets. The CBI started the investigation on the FIR

lodged by NHPC and concluded that Mr. X may be prosecuted under sections of IPC and P.C Act.

Cancellation of tickets before journey was verified by airlines. Being confronted by CBI during investigation, Mr. X not only accepted the charges but also deposited the entire amount (appx. Rupees two lacs) which has been claimed and received by him from NHPC dishonestly.

Prosecution Sanction & Court Judgement

CBI filed charge sheet against Mr. X in the CBI Court. Mr. X was convicted by the Hon'ble court of CBI. The judgement says:

“that the convict Mr. X is sentenced to suffer simple imprisonment of one year for committing the offence under section 420 of the IPC and to pay fine of Rs. 1000/- i.d. to S.I for one month. The convict is sentenced to suffer imprisonment for one year and to pay fine Rs.1000/- for committing offence U/s 13(1) (d) of the P.C Act in default to S.I for one month, subject to the provision of section 428 of Cr. P.C. Both the sentence shall run concurrently.”

Further, in accordance with Rule 34 of NHPC CDA Rules, Disciplinary Authority imposed upon Mr X the major penalty of “Removal from services which shall not be a disqualification for future employment under the Govt. or the Company/ Company owned or controlled by the Government”.

System Improvement

Taking cognizance of this incident and to avoid such misuse of only computer printed air tickets by any other employee of the organization in future, it has been made mandatory to submit the Boarding pass issued during the air journey along with TA bill of the employee.