

Government of Orissa
Finance Department.

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No.WF-I-123/02. 41467(45) /F.,

From:

Shri S.K. Mishra,
Joint Secretary to Government

To

All Secretaries to Government.

Sub:- Classification of deposits made in courts in respect of decretal dues pending final judgement of an appeal filed against decree.

Bhubaneswar, the 4th Sept.02.

Sir,

I am directed to invite a reference to the Finance Department letter No.307/70-49415(95)/F. dated 14.11.70 and letter No.37380/F, dated 7.10.1974(Copy enclosed) on the subject cited above and to say that instructions were issued regarding initial booking of expenditure on Security Deposits made by Government Departments in higher Appellate court to obtain "stay order" on the decree awarded by the lower courts as a condition precedent to the grant of such "stay order" on the decree under head "858-suspense Accounts(b) suspense Accounts(Civil)-(A) Suspense Accounts Under the rationalized accounting classification adopted from 1.4.87 in the list of Major and Minor Heads of Accounts of union and Stated issued by Ministry of Finance, Department of Expenditure Controller General of Accounts, the above head of Accounts has been revised to "8674-Security Deposits made by Govt.-101-Security Deposits made by Government".

Where such deposit is required as precondition to obtain stay order on the decree awarded by the lower court, the authority requiring the stay order shall initially draw the amount from the above head and deposit the same with the Appellate court. If the case is decided in favour of Govt. the amount of deposit being received back from the court, shall be deposited under the same head of Account from which the amount was drawn. In case Government lost the case and the case is decided in favour of the opposite party, the deposit made with the court shall be paid directly to the opposite party. In order to make refund of the amount drawn from "8674-Security Deposit made by Government" for deposit, necessary decretal amount shall have to be provided under the appropriate head of Account as if it would have been paid to the opposite party. Then only the amount shall be drawn by contra-credit to the head from which the amount was drawn for deposit in the appellate court. For the above purpose concurrence of Finance Deptt. shall not be required.

The Departments of Government are requested to follow the above revised procedure for the court Deposit to be made for obtaining "stay order" hence-forward.

Yours faithfully,

sd/-

Joint Secretary to Government.

P.T.O

Government of Orissa,
Finance Department.

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No.Bt-IVI-6/74-37380(35)/F.,

Shri S.N. Panda,
Deputy Secretary to Government.

All Secretaries to Government.

Sub:- Classification of deposits made in courts
in respect of decretal dues pending final
judgement of an appeal file against decree.

Bhubaneswar, the 7th October, 1974.

Sir,

I am directed to invite a reference to the Finance Department letter No.Bt-307/70-49415(95)E dt. 14.11.70 (copy enclosed) on the above subject and to say that instructions were issued to initially book expenditure on deposits of decretal dues in courts as Security for staying the execution of decree under "T-Deposits and Advances-Part-IV Suspense- Suspense Account, etc.", In spite of the above instructions, it is noticed that most of the Departments of Government are referring proposals to the Finance Department for sanction of advances from the Orissa contingency Fund for such deposits. The Departments of Government are again requested to follow the above instructions meticulously to avoid unnecessary work at all levels. However according to the revised classification effective from 1.4.1974, the deposits should henceforward be accounted for under the head "858-Suspense Accounts-(b)-Suspense Accounts (Civil)-(A)-Suspense Accounts".

Yours faithfully ,

Sd/- S.N. Panda,
Deputy Secretary to Government.

Memo No. 3 7 3 8 1(42)/F., Dated 7th October, 1974.

Copy forwarded to the All F.As. and A.F.As.
of the Departments of Government/ Principal A.T.S./Principal,
Secretariat Training Institute, Bhubaneswar/F.A.& C.A.O., Hirakud/
F.A.& C.A.O., Salandi Irrigation Project/ L.F.A. Branch, Finance
Department for information.

Sd/-
Assistant Secretary to Government.

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Government of Orissa
Finance Department.

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No.Bt-307/70-49415 (95)/F.,

From

Ch. U.N. Mishra, O.S.S.
Budget Officer-cum-Under
Secretary to Government.

To

All Secretaries to Government.
Heads of Departments.

Subject:- Classification of deposits made in courts in
satisfaction of decree pending judgement of
an appeal filed against decree.

Bhubaneswar, the 14th November, 1970.

Sir,

I am directed to invite a reference to the correction slip No.442 to the Appendix-2 to Accounts Code, Volume-I, List of Major and Minor Heads of Accounts circulated with this Deptt. memo No.44660(99)/F., dtd. 5.10.70 on the subject indicated above and to say that it has been decided by the Comptroller and Auditor General of India in consultation with the concerned Ministries of the Govt. of India that the deposits of the decretal amounts made in the courts as security for A.D.A. staying the execution of the decree should be debited to the head "T-Deposits and Advance-Part-IV-Suspense-Suspense Accounts etc." it had also been decided that where that State Government are required to pay security deposits in the Supreme Court or in the High Court, in filing appeals against the award of the Lower Courts such deposits should not be in the nature of payment to the opposite part, but should be treated as security deposit towards cost of respondent in appeals filed by the State Govt. The right of the opposite party, if any, to the said deposit would accrue only after the desposal of the appeal and in accordance with such direction as may be given by the Court when disposing of the appeal. All such deposits may therefore, be accounted for under "T-Deposits and Advances, part-IV Suspense-Suspense Account".

These instructions may please be brought to the notice of your subordinate offices for their guidance.

Yours faithfully,

Ch. U.N. Mishra,
Budget Officer-cum-Under
Secretary to Government.