

# **INTERNAL COMPLAINTS COMMITTEE ENQUIRY REPORT**

**Reference:** F.No. I (12)51/2025-O/o COMMR-CGST-SHILLONG/2556-60 dated 06/11/2025 of the Competent Authority appointing ICC members to conduct and submit the Report under “Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013” regarding the complaint filed by Ms Nivedita SenDasGupta, Assistant Commissioner, CGST Guwahati Commissionerate, dated 09/09/2025.

## **Credentials:**

### **1. Details of the Complaint:**

- (a) Ms. Nivedita SenDasGupta, Assistant Commissioner (hereafter referred as *Complainant*), has filed a written complaint alleging that Shri Kajal Kumar Mandal, Superintendent (hereafter referred as *Charged Officer*), attempted to physically assault her within the office premises of GST Bhawan, CGST Guwahati, on 12 June 2025 at approximately 3:30 p.m.

### **2. Names and designations of ICC members:**

- (a) Ms. Susmita Bhattacharya, Additional Commissioner, CGST Shillong, Chairperson,  
(b) Ms. Rashmi Khatuwala, Executive Committee Member, NGO Guwahati, Member  
(c) Ms. Mousumi Ghosh, Superintendent (Review), CCO, Member  
(d) Shri Jayanta Goswami, Superintendent (Vigilance), CCO, Member  
(e) Ms. Priya, Inspector (Vigilance), CCO, Member  
(f) Ms. Sneha Roy, Inspector (Admin), CCO, Member

  
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### **3. Date of Physical Hearing:**

The physical hearing was held on 13th November, 2025 at 12:00 hrs in the premises of CGST, Guwahati.

### **4. Summary of Evidences and chronological events:**

#### *i) Issuance of Transfer Order and Immediate Objections*

Around 13:00 hrs, the Complainant issued the approved transfer order and circulated via WhatsApp, triggering instant objections from the Charged Officer and other Superintendents over transfer placement of Superintendent, Shri Arvind Singh in the said issued order.

#### *ii) Grievance Meeting and Questioning of the Complainant*

Between 13:00 and 13:40 hrs, the aggrieved officers meet the Additional Commissioner (P&V), Mr. Thomas Basumatary, to raise their grievances, during which the Complainant is questioned about the order's validity in front of junior ranked colleagues, leaving her feeling undermined before the all officers.

#### *iii) Complainant's Entry into Room 108*

Around 13:40 hrs, the Complainant enters Room 108, likely because she felt her authority was being challenged and went there to justify her actions regarding the issued transfer order.

#### *iv) Verbal Altercation*

A loud and escalating argument breaks out in Room 108, with the Charged Officer accusing the Complainant of procedural overreach and the commotion becoming audible down the corridor and nearby rooms.

#### *v) Physical Advance and Intervention*

At the peak of the argument, the agitated Charged Officer suddenly moves aggressively toward the Complainant, prompting Shri Malay Majumder (Assistant Commissioner) to physically intervene and stop him.

#### *vi) Possible Physical Advance*

Although no physical contact/assault occurred, evidence suggests a probable physical advance that could be happened, required immediate intervention by another officer as natural instinct.

  
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vii) *Pacification and Repercussion*


Ms. Shamita Bhattacharjee, the Chief Accounts Officer, arrived, de-escalated the situation, persuaded the distressed Complainant to leave, and escorted her out as the gathered crowd disperses.

## **5. Findings and Observations:**

A review of the Complainant's initial complaint, the written depositions of both the parties, the statements of the Complainant, the Charged Officer, all witnesses, and other available records indicates that the Complainant asserts that the Principal Commissioner had provided written approval for the finalized transfer/posting order, along with the direction to "Issue Order." In compliance with this instruction, the transfer order is subsequently issued on 12/06/2025 by the Complainant.

The immediate cause of the dispute stemmed from the transfer of Shri Arvind Singh, Superintendent, to the Bongaigaon Division. The Charged Officer, Shri Kajal Kumar Mandal, in his capacity as General Secretary of AIACTGEO, together with the Association's President, expresses concern to this transfer which is outlined in their Association's letter, centred on the view that the transfer was arbitrary and procedurally improper, asserting that the History of Postings (HOP) data has not been appropriately considered before issuance of final transfer/posting Order.

An important antecedent incident took place in the chamber of the Additional Commissioner (P&V), Shri Thomas Basumatary on 12/06/2025. When approached by the aggrieved officers, the ADC expressed that he had no prior knowledge of the finalized order that had already been issued. Subsequently, on calling Smt. Jayashree Dutta, Administrative Officer, with relevant transfer posting file, the Complainant entered the ADC's chamber with the transfer and posting file (uncalled and uninvited as stated by Charged officer), a tense discussion is followed between them. During this exchange, the ADC questioned the procedural validity of the order and, as stated by the Complainant, even raised doubts regarding the authenticity of the Principal Commissioner's signature on the instruction sheet. This publicly questioning, occurring in the presence of the Charged Officer, appears to have significantly

  
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escalated tensions and contributed to an environment of confrontation that later culminated in the main incident.

The Complainant states that after a tense exchange with the ADC, she went to Room 108 (the incidence place), where the charged officer immediately accused her of being solely responsible for the contentious transfer, making him the initiator of the confrontation, while, supported by witnesses, Charged Officer claims that the Complainant entered Room 108 unprompted, uninvited and aggressively, initiating the verbal exchange to defend and justify her role in the issued transfer order which leads to argument and counter argument.

The complainant claims that during an argument, the Charged Officer “rushed at her with his raised hand” attempting to slap or physically assault her. She mentions intervention by Shri Malay Majumder, Assistant Commissioner, who stopped the incident. Three Superintendents—Shri Jayanta Dey, Shri Sujit Kumar Roy, and Shri Swapan Kumar Das—support the Charged Officer’s denial of this incident. They were present in the room throughout the incident and did not witness any physical assault or aggressive gesture. Even Mr. Malay Majumder, in his testimony said “there is no question of any sort of *assault*”.

Evidences indicate continuation of agitation with loud voice, clashes of words with anger and annoyance regarding transfer posting order and comments on Superintendent’s Association, which was ceased after Ms. Shamita Bhattacharjee, de-escalated the situation, by escorting the Complainant out from room no 108.

A procedural lapse is observed in the processing of the file for official correspondence. The ICC refrains from making comments on it. The ICC confines itself to the complaint brought under **“Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013”**.

The Committee has also been observed that several officers lack a clear understanding of the scope of the **PoSH Act** or **“Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013”**.

  
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**6. Conclusion/summary of statements:** The documented interpretation of the incident happened in Room No. 108 on 12.06.2025, based on statements deposited by witnesses and other available records, it can be said that there is a heated exchange of words, prolonged agitation, aggression, disagreement and altercation, but there is no endorsement of the fact of attempt to physical hitting. The altercation has finally de-escalated by interventions of officers including Shri Malay Majumder and by Smt. Shamita Bhattacharjee in escorting the Complainant out of the room.

## **Order**

Based on the investigation, it appears at first glance that a verbal confrontation did occur between the Complainant and the Charged Officer on 12.06.2025 in Room No. 108, in the presence of other 5(five) officers. No party has used any language that could be considered personal or detrimental. Probable sound of act of banging on wall/door is described by few witnesses. No definite act of physical assault has been proven. The claim of an attempted physical assault is not invariably supported by the witnesses. Prior to the incident, most of the officers associated with it, consistently described the official environment and working relationships between Complainant and Charged Officer as friendly and cordial, which does not corroborate the manner of bullying (a gradual process), toxic masculinity, gender-bias and non-domicile attitude of the Charged Officer. But it is found that the charged officer was speaking to the complainant in an agitated manner and in loud voice. The incident has profoundly unsettled and disturbed the entire office environment and fellow officers.

After analysing the evidences and submissions, with reference to OM No. No.11013/3/2009-Estt. (A) Dated 21/07/2009 and subsequent F.No.O-21030/15/2010-Coord., dated 28/05/2013, referring to several Court Judgments & Legal Precedents decided by Karnataka High Court — 2024, Bombay High Court — 2025, Punjab & Haryana HC etc. (*“Proceedings before ICC are fact-finding in character and are not governed by strict rules of evidence and procedure”*.), this Internal Complaints Committee has found that the allegations relating to physical assault against the charged officer is not substantiated.


However, discipline and mutual respect are the cornerstones of any Service. This deviation from decorum, undermines the core ethos of

  
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institution. Any action that compromises the dignity of a higher authority erodes the foundational principles of respect and hierarchical discipline that are indispensable for maintaining order and harmony in the workplace. Accordingly, this matter requires thoughtful review, clear accountability, and adherence to expected standards of conduct. Maintaining dignity and discipline is essential for preserving the institution's integrity and credibility. Any officer is expected to maintain a dignified behaviour in presence of a lady officer. The charged officer's response as public confrontation reflects a deviation from the expected standards of official discipline towards a senior lady officer implying insubordination. The charged officer, Superintendent, Shri Kajal Kumar Mandal should render a formal apology to the Complainant, Assistant Commissioner, Ms. Nivedita SenDasGupta.

It is further suggested to arrange training/ workshop/ week celebration related to Conduct Rules (CCS) and PoSH Act or Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to provide a clearer understanding of its scope and boundaries.

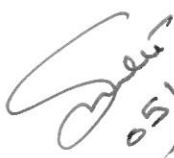
This document represents a fact-finding assessment and is submitted impartially for consideration by the Competent Authority to determine whether the matter warrants further action under the CCS (CCA) Rules, 1965.

  
05/12/2025  
Chair Person  
Internal Complaints Committee (ICC)  
(Susmita Bhattacharya)  
Chairperson (ICC)  
Additional Commissioner  
CGST & CX, Shillong

**F.No. I (12)51/2025-O/o COMMR-CGST-SHILLONG/ Date:**

Copy for information and necessary action to:

1. The Principal Commissioner, CGST, CX & Customs, Guwahati Zone.
2. The Joint Commissioner, O/o the Chief Commissioner, CGST, CX & Customs, Guwahati Zone.
3. Ms. Rashmi Khatuwala, S.J. Road, Athgaon, Guwahati, Assam – 781001.
- ✓ 4. The Superintendent (Systems) for uploading the order on the official website.
5. Shri/Ms. \_\_\_\_\_ for compliance.
6. Member Secretary, ICC.
7. Dak file.

  
05/12/2025  
Chair Person  
Industrial Complaints Committee (ICC)  
Susmita Bhattacharya / সুস্মিতা ভট্টাচার্য  
Additional Commissioner / অপর অধিকারী, Shillong  
CGST & CX, Shillong