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**DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR.**

No 1634 /DLFA, Dated 20/12/12 /
DLFA (Prog)- XIV-AUD-13/ 2012

From

Sri P.K. Biswal,
Director, Local Fund Audit.

To

All District Audit Officers,
Local Fund Audit.

Sir/ Madam,

It is noticed that, quite often progress of surcharge proceedings against a delinquent is stalled due to non-service / non-return of the served copy of the show cause notice issued U/S 9(2)(b) of Odisha Local Fund Audit Act, 1948. In a bid to improve matters, you are directed to serve the show cause notice under section 9(2)(b) of Odisha Local Fund Audit Act, 1948 through your own agency and by registered post with acknowledgement duly addressed to the delinquent where for any reason whatsoever the show cause notice is returned un-served as was envisaged in Finance Department Letter No 677-XVI-AUD-02/74/LFA, dated 04.03.1976. The acknowledgement signed by the delinquent or an endorsement by a postal employee that the delinquent refused to take delivery, which is deemed to be *prima facie* proof of service, may be kept in the case record. In cases where the whereabouts of the persons concerned are not available, publication in the local news papers shall be made and cost of publication met out of available office contingencies.

Yours faithfully,


20/12/12
Director

Local Fund Audit.

Memo No 1635 /DLFA, Date 20/12/12

Copy forwarded to all Audit Superintendents / Auditors and Issue Section of the Directorate of Local Fund Audit, Odisha, Bhubaneswar for information and necessary action.


20/12/12
A.E-cum- Assistant Director.