

**CENTRAL ADMINISTRATIVE TRIBUNAL  
BANGALORE BENCH: BANGALORE**

**REVIEW APPLICATION NO.170/00012/2020 IN ORIGINAL APPLICATION NO.  
170/00859/2019**

**TODAY, THIS THE 10<sup>th</sup> DAY OF FEBRUARY, 2020**

**HON'BLE DR. K.B. SURESH, JUDICIAL MEMBER**

**HON'BLE SHRI C.V.SANKAR, ADMINISTRATIVE MEMBER**

1. Union of India  
through the Finance Secretary

Ministry of Finance

Department of Revenue

Government of India

New Delhi-110 001.

2. Pr. Chief Commissioner

of Income Tax

Karnataka & Goa Region

Queens Road

Bangalore – 560001.

...Review Applicants/Respondents

(By Advocate Shri M.Vasudeva Rao, Sr.PC for CG)

Vs.

Manjunath I. Pujar  
S/o Shri Ishwarappa Pujar  
Aged about 59 years  
R/o S-77, Golden Enclave  
Old Airport Road  
Bangalore-560 017.  
Presently posted as  
Asst.Commissioner of Income Tax  
O/o the CCIT (TDS)  
CR Building, Bangalore-560001.

...Applicant

O R D E R (By Circulation)

(PER HON'BLE SHRI C.V.SANKAR, MEMBER (ADMN))

This review application has been filed by the respondents in OA.No.859/2019 seeking review of the order dated 27.11.2019 passed in OA.No.859/2019 by this Tribunal(Annexure-RA1). In the review application, the review applicants have stated that since the issue involved in the matter is squarely covered by the decision of the Principal Bench of CAT, New Delhi which observed that 'where conflicting judgments are delivered by the coordinate benches of the Tribunal, the matter has to be referred to a Larger Bench as per the principle laid down in the decision of the Hon'ble Apex Court in *UOI & Ors. Vs. Col.G.S.Grewal*'. This decision of the Principal Bench was a combined order of various OAs wherein the order relied upon by the applicant has also been discussed. The review applicants have also relied upon the decision of the Principal Bench of CAT in OA.No.2762/2012 wherein it was held that 'when the statute provides for a particular procedure, the authority has to follow the same and cannot be permitted to act in contravention of the same.....' But the Tribunal by allowing the OA.859/2019 has misplaced the emphasis on the loss/gain to the exchequer instead of placing it on the rules/statutes that governed such claims. Hence, there is error apparent on the face of the record which calls for review of the order dtd.27.11.2019 in OA.859/2019.

2. We have gone through the review application and find that there is no error apparent in the order and the same has been passed after a detailed examination of the facts of the case and after analyzing the purport of the relevant case orders. There is no merit in the RA. Dismissed. No costs.

(C.V.SANKAR)  
MEMBER(A)

(DR. K.B. SURESH)  
MEMBER(J)

/ps/

**Annexures referred to by the review applicants in RA.No.12/2020:**

Annexure-RA1: Order dtd.27.11.2019 in OA.859/2019

Annexure-RA2: Letter dtd.21.3.2019

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