

CENTRAL ADMINISTRATIVE TRIBUNAL
PRINCIPAL BENCH: NEW DELHI

RA No. 263 of 1999 In
O.A. No. 1652 of 1998

New Delhi, this the 23rd day of December, 1999

HON'BLE MR. S.R. ADIGE, VICE CHAIRMAN (A)
HON'BLE MR. KULDIP SINGH, MEMBER (J)

Shri P.N. Koul
JE-2, Gupta Colony, Khirkee Extension,
Malviya Nagar,
New Delhi-110 017.

..Review
Applicant

Versus

1. Union of India through
Secretary, Min. of Law and Justice,
Shastri Bhavan,
New Delhi.
2. The President,
Income Tax Appellate Tribunal,
4th Floor,
Old CGO Building,
Maharshi Karve Road, Mumbai.
3. The Registrar, Income Tax Appellate Tribunal,
4th Floor, Old CGO Building,
Maharshi Karve Road,
Mumbai.
4. The Controller of Accounts,
Min. of Law and Justice, 3rd Floor,
Lok Nayak Bhawan,
Khan Market,
New Delhi.
5. The Assistant Registrar,
Income Tax Appellate Tribunal,
(Drawing and Disbursing Officer),
10th/11th Floor,
Lok Nayak Bhawan,
Khan Market,
New Delhi.

..Respondents

ORDER BY CIRCULATION

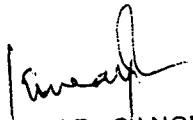
Hon'ble Mr. Kuldip Singh, Member (J)

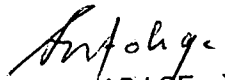
In this Review Application the applicant has
prayed for recalling the order of this Tribunal passed in
OA No. 1652/98 on 18.11.1999. According to the
applicant, the provisions of FR 22-c (old) now FR

in

(22)

22(1)(a)(i) have been wrongly interpreted. The main ground taken by him in paragraph 4 of the Review Application is for interpretation desired to be taken as per the submissions of the concerned applicant as he has relied upon a document issued by the President, ITAT. But we find that this Tribunal while considering the provisions of FR 22 (1)(a)(i) and the case on merits, was fully conscious of the provisions of FR 22(1)(a)(i) read with FR 23 and had considered whether the benefit of the same can be extended to the applicant or not. The views taken by the President, ITAT is not binding on this Tribunal and the applicant cannot seek support of the same. The applicant is unable to point out any error apparent on the face of the record which may call for the review of the order. The RA is accordingly dismissed on merits.


(KULDIP SINGH)
MEMBER (J)


(S.R. ADIGE)
VICE CHAIRMAN(A)

Rakesh