

CENTRAL BOARD OF DIRECT TAXES  
PRINCIPAL BENCH: NEW DELHI

R.A. No. 29/94

in

D.A. No. 2440/93

New Delhi this 18th Day of February 1994

THE HON'BLE MEMBER MR. J.P. SHARMA MEMBER (J)

THE HON'BLE MEMBER MR. B.K. SINGH MEMBER (A)

Dr. S.C. Gupta,  
Asstt. Commissioner of Income Tax (Retd.),  
Office of the Commissioner of Income Tax,  
Ayakar Bhawan, Meerut,  
Resident of SA - 106 Shastri Nagar,  
Ghaziabad. .... Petitioner

(By Advocate Shri B.B. Srivastava)

Versus

Union of India, through

1. The Secretary of the Govt. of India,  
Ministry of Finance, Dept. of Revenue,  
New Delhi.
2. The Chairman,  
Central Board of Direct Taxes,  
New Delhi. ... Respondents

O R D E R

Hon'ble Mr. J.P. Sharma, Member (J)


The applicant has sought review of the order dated 2.12.1993 dismissing the ~~application filed with the original~~ application for counting of previous service which he has rendered in Sanatan Dharam (Post Graduate) College, Muzaffarnagar under the State Government as qualifying service for pensionary benefit by virtue of having joined the Central Government as Assistant Commissioner of Income Tax from where the applicant retired on 31.5.1992. We have already considered the rival contention of the parties on the relevant points. In the Review Application, the applicant has pointed out a typographical error in line 6 of para 1 wherefor Income Tax Officer, Class II the word Assistant Commissioner of Income Tax has been typed. However, it is only a typographical error and does not materially affect the

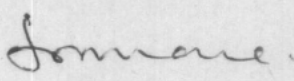


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decision arrived at in the case.

2. The Review Applicant has also referred to the benefit given to one Shri M.C. Sharma which has already been considered by the Divisional Bench while giving the decision. The other ground taken is a comparison of the qualifications of the applicant with one Shri M.C. Sharma but that is not material at all. The applicant has also discussed certain authorities but they are not at all relevant for decision of the present case. The applicant has to establish his own case as to how the service rendered in a private institution can be tacked as qualifying <sup>for pension</sup> service under the Central Government. Merely referring to a decision earlier in the case of M.C. Sharma which has been held to be a judgement per incurium given by the Single Bench will not give any help to the applicant. There is no manifest error on the face of the order nor any further evidence has been referred to by the Review Applicant. There is no merit in the Review Application and the same is, therefore, dismissed.

  
(B.K. Singh)  
Member(A)

  
(J.P. Sharma)  
Member(J)

\*Mittal\*