



**Central Administrative Tribunal  
Principal Bench, New Delhi**

Today this the 17<sup>th</sup> day of November, 2020

Through video conferencing

R.A. No. 54/2020  
O.A. No. 539/2019

**Hon'ble Justice L. Narasimha Reddy, Chairman  
Hon'ble Mr. A. K. Bishnoi, Member (A)**

S.K. Mehra  
Aged 69 years  
(retired as Deputy Commissioner of Income Tax)  
S/o Shri P.N. Mehra  
R/o 40/110, C.R. Park, New Delhi-110019. ...Applicant

(Applicant in person)

Versus

1. Union of India through  
Secretary, Department of Revenue  
North Block, New Delhi-110001.
2. Central Board of Direct Taxes through  
Chairman, Central Board of Direct Taxes (CBDT)  
North Block, New Delhi-110001.
3. Principal Chief Commissioner of Income Tax  
3<sup>rd</sup> Floor, Central Revenue Bldg.  
IP Estate, New Delhi-110002. ..Respondents

(By Advocate Sh. Gyanendra Singh)

## Order (Oral)



**Justice L. Narasimha Reddy:**

This application is filed with a prayer to review the order dated 13.02.2020 passed in OA No. 539/2019. The principal contention urged by the applicant is that, though his case is similar to the one in ***Samuel Thomas vs. Secretary to the Government of India*** in ***OA No. 999/2014*** on the file of the Ernakulam Bench of the Tribunal, it was not referred to at all.

2. We heard the applicant, who appears in person and Sh. Gyanendra Singh, learned counsel for the respondents.

3. At the outset, we make it clear that the case was heard in the open court and the order was also dictated right in the presence of the applicant. He did not even make a mention of the judgment in OA No. 999/2014. We expressed our inability to grant the relief to the applicant by referring to various facts including the one that no junior to him was promoted to the post of JCIT with effect from the date, anterior to the date of retirement of the applicant.



4. Today, we have perused the judgment of the Ernakulam Bench in Samuel Thomas case (supra). The question as to whether any officer who was junior to the applicant therein, who too was a retired person, was not examined in that OA. In ***K.K. Wadhera Vs. Union of India*** the Hon'ble Supreme Court categorically held that the question of a retired person being promoted does not arise. An exception is carved out in certain other cases, such as where a person junior to the one who retired from service is promoted with effect from the date, anterior to such retirement. The benefit of notional promotion can be extended. Such is not the case here.

5. Even today, we specifically asked the applicant as to whether any officer junior to him was promoted prior to the date of his retirement. The answer is in the negative.

6. We do not find any ground for review the order in the OA. The RA is accordingly dismissed.

There shall be no order as to costs.

( A. K. Bishnoi)  
Member (A)

( Justice L. Narasimha Reddy )  
Chairman

/pj/ns/ankit/sd