

**CENTRAL ADMINISTRATIVE TRIBUNAL  
HYDERABAD BENCH**

**MA/20/89/2021 in RASR/1333/2020 in OA/20/364/2019 &**

**MA/20/195/2020**

HYDERABAD, this the 29<sup>th</sup> day of January, 2021



**Hon'ble Mr. Ashish Kalia, Judl. Member**

**Hon'ble Mr. B.V. Sudhakar, Admn. Member**

1. The Union of India rep. by  
The Pr. Chief Commissioner of Income Tax (CCA),  
AP & Telangana, Income Tax Deptt., Govt. of India,  
Min. of Fin., Deptt. of Revenue, 10<sup>th</sup> floor, C Block,  
IT. Towers, AC Guards, Hyderabad.
2. The Chief Commissioner of Income Tax,  
Hyderabad, 9<sup>th</sup> floor, I.T. Towers,  
AC Guards, Hyderabad.
3. The Chief Commissioner of Income Tax,  
Vijayawada, SVR Plaza, 3<sup>rd</sup> floor,  
Near Hotel Sreesquare,  
Mogalrajapuram, Tikkle Road,  
First Line, Vijayawada, Andhra Pradesh.
4. The Chief Commissioner of Income Tax,  
Visakhapatnam, Dhaba Gardens,  
Aayakar Bhavan, Visakhapatnam,  
Andhra Pradesh.

...Applicants /Respondents

(By Advocate : Smt B. Gayatri Varma  
Sr. PC to CG)

Vs.

1. P. Kamaraju, S/o. P. Appa Rao, Aged about 40 Years, Occ:  
Casual Labour, O/o. Chief Commissioner of Income Tax, 3<sup>rd</sup>  
Floor, Aayakar Bhavan, Dabagardens, Visakhapatnam, Door  
No. 44-42-3/8, Nandagiri Nagar, Akkayyapalem,  
Visakhapatnam 530016.
2. Begampeta Ramulu, S/o. B. Kistaiah, Aged about 36 Years,  
Occ: Casual Labour, O/o. Commissioner of Income Tax  
(Appeals) - 4, 2<sup>nd</sup> Floor, A Block, I T Towers, A. C.  
Guards, Hyderabad H.No. 12-4-131/3/B, Pragathi Nagar,  
Musapet, Kukatpally, Hyderabad 500018.
3. K. Upendramma, W/o. Aillaya, Aged about 53 Years, Occ:  
Casual Labour, O/o. Additional Commissioner of Income  
Tax, Range 9, 2<sup>nd</sup> floor, D Block, IT Towers, A.C. Guards,  
Hyderabad, Door No. 3-16-105/17, Venkat Reddy Nagar,  
Ramanthpur, Uppal Hyderabad - 500013.



4. B. Ramgopal, S/o. B. Radha Krishna Murthy, Aged about 36 Years, Occ: Casual Labour, O/o. Joint Commissioner of Income Tax, Eluru Range, 2<sup>nd</sup> Floor, K. K. S. Towers, Peddadavari Street, R. R. pet, Eluru, 28-1-32A, Near Gowtham Techno School, Shanti Nagar, Eluru ó 534007.
5. T. Ananthamma, D/o. K. Asha, Aged about 50 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Range 7, 8<sup>th</sup> Floor, Singnature Tower, Kothaguda, Kondapur Hyderabad, H.No. 8-132, Prashant Nagar, Meerpet, Saroornagar, Balapur, Rangareddy District.
6. B. Prasanna Kumar, S/o. B. Bhaskar, Aged about 29 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Kadapa Range, Aayakar Bhavan, Door No. 2-430-8, Nagarajupeta, Kadapa, 7-751, M. G. Gunta, Kadapa.
7. T. Suvarna, W/o. T. Manik Rao, Aged about 41 Years, Occ: Casual Labour, O/o. Director of Income Tax ( I & CI ), 2<sup>nd</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 17-2-309/1, Sai Lal Thota, Kurmaguda, Saidabad, Hyderabad - 500059.
8. G. Sambasiva Rao, S/o. G. Narayana Rao, Aged about 38 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, Veerabhadrapuram, Near Kambala Tank, Rajhundry, Door No ó 25-2-6, Jayakrishna Puram, Nakkinavari Vidhi, Rajahmundry ó 533105.
9. Karneti Rajesh, S/o. K. Ghana Raju, Aged about 25 Years, Occ: Casual Labour, O/o. Income Tax Office, Ward No -1, D. No ó 2-7, Vivekananda Colony, Kothapeta, Chirala, H. No. ó 4-59 E, Vakavaripalem, Vetapalem (M), Papaya palem (P), Chirala.
10. Chelluri Veera Venkata Srinivas, S/o. Ch. Baburao, Aged about 39 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, Veerabhadrapuram, Near Kambala Tank, Rajhundry, Door No 17-2-31/2, Veerabhadrapuram, Rajahmundry ó 533105.
11. Gulam Saddaq Siddiqi, S/o. Jaffar Siddiqi, Aged about 29 Years, Occ: Casual Labour, O/o. o Income Tax Officer, Ward -1, Opp : New Bus Stand, Veerabadra Nagar, Sangareddy District, H.No. 4-50, Tallapally Village, Sangareddy District.
12. M. Durga Prasad, S/o. M. Subramanyam Naidu, Aged about 29 Years, O/o. The Income Tax Office (intelligence & Criminal Invisgation) 5-13- M20-13, Ground Floor, Sarojani Devi Nagar, Tirupathi, Chittoor District , Pandoguttur village, Mudigolam Post, Irala Mandal, Chittoor District.
13. D. Subrahmanyam, S/o. V. Siva Rao, Aged about 36 Years, Occ: Casual Labour, O/o. Income Tax Office (TDS), Ward ó 1, Kannavarithota, Guntur, 24<sup>th</sup> Ward, Rajakapeta, Pandurangapuram Road, Bapatla - 522101.
14. Kotni Vijay Kumar, S/o. K. Demmullu, Aged about 39 Years, Occ: Casual Labour, O/o. Chief Commissioner of Income

Tax, 3<sup>rd</sup> Floor, Aayakar Bhavan, Dabagardens, Visakhapatnam, Door No. 26-6-3/1, Prasad Gardans, Poorna Market, Bajireddy, Suryana Veedi, Visakhapatnam.



15. K. Eshwar Kumar, S/o. K. Yadhavendhar, Aged about 29 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, Range 1, 7<sup>th</sup> Floor, A Block, Income Tax Towers, A. C. Guards, Hyderabad- 500004, H.No. 3-16-110/703, Vasavi Nagar, Street No ó 1, Ramanthapur, Amberpet, Hyderabad -500013.
16. M. Raju, S/o. M. Lachaiah, Aged about 28 Years, Occ: Casual Labour, O/o. Zonal Accounts Office, Central Board of Direct Taxes, 5<sup>th</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 2-2-1140/18, New Nallakunta, Hyderabad -500028.
17. K. Venu, S/o. Narsaiah, Aged about 37 Years, Occ: Casual Labour, O/o. Income Tax Officer, Ward ó 1, 2<sup>nd</sup> Floor, Ravindra Hospital, Bellampally Road, Mancherial, H.No. 27-317/3, Hamaliwada, Mancherial ó 504208.
18. Shaik Farook Pasha, S/o. Shaik Khadeer Pasha, Aged about 32 Years, Occ: Casual Labour, O/o. Income Tax Office, Ward ó 1, Kothagudem, Bhadradri District, 6-2-142, old Illandu, Bhadradri District - 507124
19. B. Vijay Kumar, S/o. B. Venkata Swamy, Aged about 30 Years, Occ: Casual Labour, O/o. Addl. Commissioner Income Tax, Range ó 8, Hyderabad, H. No. 13-4-234/1, Subji Mandi, Jiyaguda, Hyderabad ó 500006.
20. K. Lakshmi Narayana Murthy, S/o. K. Koteswara Rao, Aged about 48 Years, Occ: Casual Labour, O/o. Assistant Commissioner of Income Tax, Central Circle, Vijayawada, H. No. 42-80-21, Block No. 21, Lenin Centre, Ajit Sing Nagar, Vijayawada ó 520015.
21. Y. Venkateswarlu, S/o. Y. Venkata Subbaiah, Aged about 32 Years, Occ: Casual Labour, O/o. The Additional Commissioner of Income Tax, H. No. 3-2-56/6/C, Aayakar Bhavan, Rajeev Gung, Khammam, H.No. 9-59, Kuraku Village, Chuntala Palli Post, Komarolu Mandal, Prakasham District ó 523373.
22. Shaik Afsar, S/o. Muneer Uddin, Aged about 29 Years, Occ: Casual Labour, O/o. Addl Commissioner of Income Tax, Rage -II, Signature Towers, Opp: Botanical Gardens, Kothaguda, Kondapur, Hyderabad, 8-122/A-1, Masjid E Quba Narsingi, Hyderabad ó 500089.
23. D. Ashish, S/o. Gopal Das, Aged about 29 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax - 1, 7<sup>th</sup> Floor, A Block, Income Tax Towers, A.C.Guards, Hyderabad, H.No. 23-4-618/18, Sultan Sahi, Charminar, Hyderabad-500065.
24. N. Srikanth, S/o. N. Satyanarayan, Aged about 32 Years, Occ: Casual Labour, Pr. Director of Income Tax ( INV), 3<sup>rd</sup> Floor

Anexe Building, Aayakar Bhawan, Basheerbagh, Hyderabad,  
Chowni Ali Baig, Yakuthpura, Hyderabad.



25. G. Bhanu Kiran, S/o. G. Vijayanand, Aged about 29 Years, Occ: Casual Labour, O/o. Addl. Commissioner Income Tax, Range ó 7, Hyderabad, H. No ó 18-3-377, Bhatji Nagar, Kandikal Gate, Charminar, Falaknuma, Hyderabad ó 500053.
26. G. P. N. Krishna Kanth, S/o. G. V. Rao, Aged about 29 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Range 4, 7<sup>th</sup> Floor, D Block, Income Tax Towers, A. C. Guards, Hyderabad, H.No. 6-1-137/10/1, Near Edgah Ground, Padmarao Nagar, Secunderabad - 500025.
27. Md. Khaja Pasha, S/o. Md. Abdul Ghani, Aged about 38 Years, Occ: Casual Labour, O/o. Income Tax Office, Ward ó 1, Near D.E.O Office, Subash Nagar, Mahabub Nagar, H. No. 4-2-66/5, Sherelli Street, Gadwal ó 509125.
28. P. Pradeep Kumar, S/o. P. Prakash, Aged about 35 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Range 1, 7<sup>th</sup> Floor, B Block, Income Tax Towers, A. C. Guards, Hyderabad, H.No. 18-7-181/64, Gowlipura, Mekalamandi, Falaknuma, Hyderabad -500053.
29. G. Babeshwar, S/o. G. Gyaneshwar, Aged about 36 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Range 4, 7<sup>th</sup> Floor, D Block, Income Tax Towers, A. C. Guards, Hyderabad, H.No. 2-2-1093/89/8, Ambedkar Nagar, Golnaka Amberpet, Hyderabad -500013.
30. T. Ramakrishna, S/o. T. Lingam, Aged about 27 Years, Occ: Casual Labour, O/o. Addl. Commissioner Income Tax, Range ó 8, Hyderabad, H. No. 1-88, Jukal Village, Shamshabad Mandal, R. R. District, Telengana ó 501218.
31. M. Nagaraju, S/o. M. Badhunaik, Aged about 44 Years, Occ: Casual Labour, O/o. Income Tax Office, D.No.24-578, Vasanthapeta, Proddatur, H. No. 26/921/11, Nagendra Nagar, Proddatur - 516360.
32. K. Chitti Babu, S/o. K. Benjiman, Aged about 49 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Range ó 1, Vijayawada Krishna District, H. No. 17-11-1, Katti Ramaya Stret, Poornanda Peata, Vijayawada - 520003.
33. M. Jeevan, S/o. M. Shivaram, Aged about 32 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, Range 4, 2<sup>nd</sup> Floor, A Block, Income Tax Towers, A. C. Guards, Hyderabad, H.No. 11-1-890/2, Mallapally, Afzal Sagar, Seetharambagh, Nampally, Hyderabad -500001.
34. A. Jagadeshwar Rao, S/o. Sanyasinaidu, Aged about 51 Years, Occ: Casual Labour, O/o. Chief Commissioner of Income Tax, 3<sup>rd</sup> Floor, Aayakar Bhavan, Dabagardens, Visakhapatnam, Door No. 36-91-42, Ravindra Nagar, Kancharapalem, Visakhapatnam ó 530008.



35. K. Shankar, S/o. Nampally, Aged about 36 Years, Occ: Casual Labour, O/o. The Additional Commissioner of Income Tax, Subhash Nagar, Nizamabad ó 503001, H.No. 11-1-2142, Chandrashekar Colony, Indrapriya Nagar, Niazmadab - 503001.
36. Jharia Naik, S/o. Debaraj Naik, Aged about 37 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax (Welfare Section), Income Tax Towers, A. C. Guards, Hyderabad, H.No. 8-2-293/82/L/28, Road No ó 12 B, Legend Estates, M L A Colony, Banjara Hills, Hyderabad.
37. Shaik Ussen, S/o. Unnurosha, Aged about 29 Years, Occ: Casual Labour, Pr. Director of Income Tax ( INV), 3<sup>rd</sup> Floor Anexe Building, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 24-780, Arundathi Nagar, Near Maseed, Malkaram, Jawaharnagar, Malkajgiri, Telengana -5000087.
38. K. Praveen Kumar, S/o. K. Bhaskara Rao, Aged about 30 Years, Occ: Casual Labour, O/o. Commissioner of Income Tax (Appeals) ó 12, 6<sup>th</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad ó 500004, H.No. 4-112/25/A Swaroop Nagar South, dealers transforum, Uppal, Hyderabad -500039.
39. M. Sudheer, S/o. M. Pentaiah, Aged about 27 Years, Occ: Casual Labour, O/o. Income Tax Office (Hqrs ) (i/c), PRO Section, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 12-1-107/B, Kummur Wadi, Asif Nagar, Hyderabad -500028.
40. S. Sandeep, S/o. Omkar, Aged about 30 Years, Occ: Casual Labour, O/o. Superintending Engineer, Valuation Cell, Income Tax Department, Olympic Bhavan, L. B. Stadium, Hyderabad, H.No. B-11, Income Tax Quarters, Banjara Hills, Rd No ó 12, Opp: Ohriø Restaurant, Hyderabad -500034.
41. H. Sanjay Kumar (H. Sanjay), S/o. H. Jaipal, Aged about 29 Years, Occ: Casual Labour, O/o. Director of Income Tax ( I & CI ), 2<sup>nd</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 5-9-884, Abids, gunfoundry, Nampally, Hyderabad.
42. K. Aruna, W/o. K. Srinivas, Aged about 43 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Range ó 9, 2<sup>nd</sup> Floor, D Block. IT Towers, A C Guards, Hyderabad, Plot No. 147/B, M J Colony, Near Water Tank, Moulali, Malkajgiri, Hyderabad ó 500040.
43. M. Yogananda, S/o. K. Mukunda, Aged about 34 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, Door No 20-49-53-329, Sanjay Gandhi Colony, Korlagunta, Tirupati.
44. H. Ashok Naik, S/o. S. Harja Naik, Aged about 37 Years, Occ: Casual Labour, O/o. Commissioner of Income Tax (Appeals) ó 12, 6<sup>th</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 12-1-507/6/A, 2<sup>nd</sup> Floor, Laxmi Nagar, Lalapet, Secunderabad - 500017.





45. S. Rajesh, S/o. S. Gowresh, Aged about 32 Years, Occ: Casual Labour, O/o. Commissioner of Income Tax (Appeals) - 6, 6<sup>th</sup> Floor, A Block, Income Tax Towers, A. C. Guards, Hyderabad H.No. 18-6-837/A/2, Laldarwaza, Balgunj, Hyderabad.
46. P. Sreenivasulu, S/o. P. Venkataramana, Aged about 37 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, Door No. 2-233, Maripalli, Mudigubba, Anantapur, Andhra Pradesh - 515511.
47. V. Ramesh, S/o. V. Satyanarayana, Aged about 29 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, (IT) Room No - 504, 5<sup>th</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad H.No. 3-16-108/224/A, Vasavi Nagar, Street No. -2, Ramanthapur, Hyderabad ó 500039.
48. K. Naresh, S/o. K. Prakash, Aged about 26 Years, Occ: Casual Labour, O/o. Principal Chief Commissioner of Income Tax, 10<sup>th</sup> Floor, B Block, Income Tax Towers, A. C. Guards, Hyderabad, H.No. 13-2-267/A/70, Shivrul Nagar, Rahimpura, Asifnagar, Hyderabad ó 500006.
49. K. Victoria, W/o., Sri Ramulu, Aged about 45 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, 4<sup>th</sup> Floor, Rajkamal Complex, Lakshipuram, Guntur, 13 Line, Swarna Bharathinagar, Adavi Takkellapadu, Pattabhipuram, Guntur ó 522006.
50. G. Karthik, S/o. G. Pentaiah, Aged about 28 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, (IT) Room No - 504, 5<sup>th</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad Plot No ó 5, Tarbund øXø Road, Beside Masjid Lane, Secunderabad 500009.
51. Yadavalli Uday Kumar, S/o. Y. Suryanarayana, Aged about 29 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax, AP & Telengana, Accounts Section, 9-C, IT Towers. A C Guards, Masab tank, Hyderabad, Door No. 3-124, Alagadapa (Village ) Miryalagadua Mandal, Nalgonda.
52. T. Somasundar Reddy, S/o. T. Raja Reddy, Aged about 55 Years, Occ: Casual Labour, O/o. Additional Commissioner of I.Tax, Tirupati, D.No.10-1-578, Tilak Road, Tirupati.
53. K. Madhava Raju, S/o. K. Venkateswarlu, Aged about 24 Years, Occ: Casual Labour, O/o. Additional Commissioner of Income Tax, Range ó 1, Tirupati, Door No 1-8-76, East Bazar, Chandavaram, Guntur District.
54. M. Sainath, S/o. M. Balraj, Aged about 21 Years, Occ: Casual Labour, O/o. Commissioner of Income Tax, (IT & TP), 5<sup>th</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad Plot No. 77, AGR Colony, Near BSNL Office, Badangpet, Hyderabad.
55. D. Somasekhar Rao, S/o. D. Rangarao, Aged about 31 Years, Occ: Casual Labour, O/o. Additional Commissioner of

Income Tax, Range ó II, Tirupati, Door No. 18-1-66/H2, Yasoda Nagar, K. T. Road, Tirupati.



56. P. Surender, S/o. Venkatesham, Aged about 31 Years, Occ: Casual Labour, O/o. Director of Income Tax ( I & CI ), 2<sup>nd</sup> Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 13-3-1087/22, Jiyaguda, Bharath Nagar, Opp: Nalanda Grammer High School, Hyderabad -500026.
57. B. Gajendar, S/o. B. Nadipi Laxman, Aged about 27 Years, Occ: Casual Labour, O/o. Commissioner of Income Tax (A) ó 1, 7<sup>th</sup> Floor, A Block, Income Tax Towers, A. C. Guards, Hyderabad, H.No. 1-16/10, Village Ethonda, Kotagiri Mandal, Nizamabad ó 503207.
58. A. Bhuneshwari, D/o. A. Yellaiah, Aged about 49 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax - 4, 2nd Floor, A Block, Income Tax Towers, A. C. Guards, Hyderabad, H.No. 16-11-16/P/D/1/D, Saleem Nagar Colony, Malakpet, Hyderabad -500036.
59. K. Uday Bhaskar, S/o. K. Nageswara Rao, Aged about 38 Years, Occ: Casual Labour, O/o. Income Tax Office, C. R. Building, Rangeó3, M.G.Road, Vijayawada, 3-87, Kanchanapalli, Panakalavari St., Tadepalli (M), AP.
60. A. Venkata Rao, S/o. A. Venkateswarlu, Aged about 23 Years, Occ: Casual Labour, O/o. Income Tax Office, C. R. Building, Range ó 3, M. G. Road, Vijayawada, H. No ó 6-7-20/A, Arundalpet, 7/4, Guntur ó 522002.
61. Kausar Begum, W/o., Yousuf, Aged about 40 Years, Occ: Casual Labour, O/o. Principal Commissioner of Income Tax ó V, 10<sup>th</sup> Floor, IT Towers. A C Guards, Masab tank, Hyderabad, Door No. 4-10-44-5-7-1/2, New Jalalbaba Nagar, Kishan Bagh, Hyderabad 500084.
62. K. Yadagiri, S/o. K. Yellaiah, Aged about 30 Years, Occ: Casual Labour, O/o. Commissioner of Income Tax (DR) ó I, B ó Branch, Income Tax Appellate Tribunal, C.G.O Tower 5<sup>th</sup> Floor, Room No ó 501, Kavadi guda, Hyderabad ó 500080, H.No. 8-5, Indira Colony, Bhanjipet Village, Raghunathpally Mandal, Warangal (D) Janagam-506244.
63. A Sony, S/o. A. Jaya Rama Rao, Aged about 44 Years, Occ: Casual Labour, O/o. Joint Commissioner of Income Tax, Range 13, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 52/P, Venkanna Hills, Vivekananda Nagar, Quthubullapur, K. V. Rangareddy, Hyderabad -500055.
64. S. Shyam Kumar, S/o. S. Sampath Kumar, Aged about 34 Years, Occ: Casual Labour, O/o. Joint Commissioner of Income Tax, Range 13, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 10-3-228/1, Humayu Nagar, Sarojini Devi Eye Hospital, Asifnagar, Hyderabad -500028.
65. K. Anand Kumar, S/o. K. Durgaiah, Aged about 23 Years, Occ: Casual Labour, O/o. Commissioner of Income Tax (DR) ó I, A ó Branch, Income Tax Appellate Tribunal, C.G.O

Tower 5<sup>th</sup> Floor, Room No ó 501, Kavadiguda, Hyderabad,  
H.No. 5-2-593, Osmangunj, Opp. Gowliguda Telephone  
Exchange Lane, Hyderabad -500095.

66. P. Naveen, S/o. P. Narasimha., Aged about 29 Years, Occ:  
Casual Labour, O/o. Principal Commissioner of Income Tax ó  
3, Hyderabad, H.No 8-1-105/4, Seeta Nagar, Shaik Pet,  
Golconda, Hyderabad ó 500008.
67. Razia Begum, W/o. Mohd Mahamood, Aged about 42 Years,  
Occ: Casual Labour, O/o. Commissioner of Income Tax (A) -  
9, 2<sup>nd</sup> Floor, Annexe, Aayakar Bhavan, Hyderabad H. No. 4-  
10-43/1/B/C, St No. 9, New Jde Bega Nagar Attipur, Rajendra  
Nagar.
68. G. Laxman, S/o. G. Balaraj, Aged about 37 Years, Occ:  
Casual Labour, O/o. Director General of Income Tax (Inv), 8<sup>th</sup>  
Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, H.No. 3-  
3-120/3, Chappal Bazar, Kachiguda, Hyderabad.
69. M. Hemanth Kumar, S/o. Ashok Maharaj, Aged about 20  
Years, Occ: Casual Labour, O/o. Principal Commissioner of  
Income Tax ó 7 , 3<sup>rd</sup> Floor, Income Tax Towers, A. C.  
Guards, Hyderabad, H.No. 18-3-387, G. M. Chowni,  
Chandrangutta, Charminar, Hyderabad -500028.



...Respondents/Applicants

(By Advocate : Sri AVVS. Bhujanga Rao)



**ORAL ORDER**

**(Hon'ble Mr. B.V. Sudhakar, Admn. Member)**

**Through Video Conferencing:**

Heard the learned counsel for the parties.



2. The respondents in the O.A. have filed MA/20/89/2021 seeking to condone the delay in filing Review Application.

3. According to Rule 17(1) of C.A.T (Procedure) Rules 1987, a Review Application has to be filed within 30 days from the date of receipt of the copy of the order sought to be reviewed. Further, the Honøble High Court in Writ Petition No.21734/1998 held vide judgement dated 19.11.2003 that the Tribunal has no power to condone the delay in filing RA. A similar view was taken by the Honøble Supreme Court in Ajith Babu Vs Union of India.

4. In view of the above, MA/20/89/2021 is dismissed. RASR No.1333/2020 stands rejected. MA/20/195/2020 filed for extension of time stands dismissed.

**(B.V.SUDHAKAR)**  
**ADMINISTRATIVE MEMBER**

**(ASHISH KALIA)**  
**JUDICIAL MEMBER**

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