

**CENTRAL ADMINISTRATIVE TRIBUNAL
HYDERABAD BENCH**

**MA/020/90/2021 in RASR.1335/2020 in OA/20/446/2019 &
RASR.1335/2020**

HYDERABAD, this the 29th 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, 10th floor, C Block,
IT. Towers, AC Guards, Hyderabad.
2. The Chief Commissioner of Income Tax,
Hyderabad, 9th floor, I.T. Towers,
AC Guards, Hyderabad.
3. The Chief Commissioner of Income Tax,
Vijayawada, SVR Plaza, 3rd floor,
Near Hotel Sree Square,
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 K. Rajitha)

Vs.

1. Sri B. Eswara Rao, S/o. Narasimha Murthy,
Aged about 40 years,
Occ: Casual Labour,
O/o. Addl. Director of Income Tax (Investigation),
Unit-III, 5th floor, Direct Taxes Building,
Sector ó 8 MVP Colony, Visakhapatnam
R/o. H.No.35-9-26, RP Peta,
Kancharapalem, Visakhapatnam,
Visakhapatnam District ó 530 008.



2. B. Prasad, S/o. B. Krishna,
Aged about 42 years,
Occ: Casual Worker,
O/o. Addl. Director of Income Tax (Investigation),
Unit-III, 5th floor, Direct Taxes Building,
Sector ó 8 MVP Colony, Visakhapatnam,
R/o.D.No.7-1032, Andhra University Outgate down,
Chinawaltair, Visakhapatnam,
Visakhapatnam District ó 530 017.
3. M. Srinivasa Kondala Rao, S/o. Chinnayya,
Aged about 39 years,
Occ: Casual Labour,
O/o. Addl. Director of Income Tax (Investigation),
Unit-III, 5th floor, Direct Taxes Building,
Sector ó 8 MVP Colony, Visakhapatnam
R/o.D.No.1-8-8, Gandhi Nagar, Anjayya Colony,
Anakapalli, Visakhapatnam District ó 531 001.
4. Md. Rahaman Ali, S/o. Md. Jaheeruddin,
Aged about 43 years, Occ: Casual Labour,
Working under Joint Director of Income Tax (Systems),
O/o. Commissioner of Income Tax (Admin & TPS),
3rd floor, A.C. Guards, Masab Tank, IT Towers,
Hyderabad, R/o. H.No.16-2-748/32/A, Mumthas Colony,
Asmangad, Saidabad, Hyderabad ó 500 059.
5. S. Anji Naik, S/o. Saki Lakshma Naik,
Aged about 44 years, Occ: Casual Labour,
O/o. Income Tax Office, Ward ó 1,
B.T. Compound, R.S. Road,
Hindupur, R/o.NNC Tanda Post,
Somandepalli Mandal, Penukonda (T),
Anantapur District ó 515 122.
6. R. Satyanarayana, S/o. Sree Ramulu,
Aged about 36 years, Occ: Casual Labour,
O/o. Addl. Commissioner of Income Tax,
Central Range, 5th floor, Direct Taxes Building,
Sector ó 8 MVP Colony, Visakhapatnam,
R/o. D.No.4-48/1,Chandrampalem,
Madhurawada, Visakhapatnam,
Visakhapatnam District ó 530 048.
7. S. Appa Rao, S/o. S. Chittayya,
Aged about 42 years, Occ: Casual Labour,
O/o. Chief Commissioner of Income Tax ,
3rd floor, Aayakar Bhavan, Dabagardens,
Visakhapatnam, Warangal Range (I/C),
Warangal, R/o. D.No.9-1-1158/4,

Sidarthha Nagar, New Rasivanipalem,
Visakhapatnam, Visakhapatnam District ó 530 012.



8. Chandan Sing Negi, S/o. Gopal Singh Negi,
Aged about 39 years, Occ: Casual Labour,
O/o. Principal Commissioner of Income Tax (Welfare),
10th Floor, D Block, IT Towers, Hyderabad,
R/o. C-63, Income Tax Colony, Rd No.12,
Banjara Hills, Hyderabad ó 500 034.
9. P. Lakshmi, W/o. P. Venkatesh,
Aged about 35 years, Occ: Casual Labour,
O/o. Principal director of Income Tax (INV.),
8th floor, Aayakar Bhavan, Basheerbagh, Hyderabad,
R/o. 10-5-39/55/5, Syed Nagar, Asif Nagar,
Hyderabad ó 500 028.
10. T. Siva Kesava Rao, S/o. T. Narayana,
Aged about 46 years, Occ: Casual Labour,
O/o. Addl. Commissioner of Income Tax,
Central Range, 5th floor, Direct Taxes Building,
Sector ó 8 MVP Colony, Visakhapatnam,
R/o. H.No.44-38-7/6, Srinivasa Nagar,
near Vinayaka Temple, Akkayyapalem,
Visakhapatnam, Visakhapatnam District ó 530 016.
11. P. Vijay Kumar, S/o. Bhoja Raju,
Aged about 34 years, Occ: Casual Labour,
Working in PRO Section,
O/o. Principal Commissioner of Income Tax,
Ground Floor, IT Towers, Hyderabad,
H.No.167/3 RT, Ground Floor,
Vijaya Nagar Colony, Mehdiapatnam,
Hyderabad ó 500 028.
12. N. Hemadri, S/o. K. Narayanaswamy,
Aged about 43 years, Occ: Casual Labour,
O/o. Income Tax Office, Gandhi Road,
Chittoor, R/o. H.No.5-511, Mangasamadrum,
Santhapet Post, Chittoor ó 517 004.
13. B. Naresh Kumar, S/o. B. Babu Rao,
Aged about 33 years, Occ: Casual Labour,
O/o. Additional Commissioner of Income Tax,
Range 15, I.T. Towers, A.C. Guards,
Masab Tank, Hyderabad, R/o. 18-6-1071,
Balagunj, Laldarwaja, Bandlaguda,
Charminar, Falaknuma, Hyderabad ó 500 053.



14. B. Chankrakala, W/o. B. Gopal,
Aged about 43 years, Occ: Casual Labour,
O/o. Income Tax, Ward -1, B.T. Compound,
R.S. Road, Hindupur, R/o. 17-6-96,
New Hasnabad, Hindupur ó 515 201.
15. V. Suryanarayana, S/o. V. Mutyalu,
Aged about 51 years, Occ: Casual Labour,
O/o. Additional Director of Income Tax (Investigation),
Unit ó III, 5th floor, Direct Taxes Building,
Sector ó 8, MVP Colony, Visakhapatnam,
R/o. D.No.54-2-73/7, Ambedkar Colony, Isukathota,
HB Colony, Visakhapatnam,
Visakhapatnam District ó 530 022.
16. H. Tulsiram, S/o. H. Vittal,
Aged about 48 years, Occ: Casual Labour,
O/o. Principal Commissioner of Income Tax (Central),
7th floor, Aayakar Bhavan, Basheerbagh, Hyderabad,
R/o. 13-1-1236/219, Guffa Nagar (New Indra Nagar),
Mangalhat, Hyderabad ó 500 006.
17. P. Shiv Shankar, S/o. P. Eshwariah,
Aged about 40 years, Occ: Casual Labour,
O/o. Principal Commissioner of Income Tax (Central),
Aayakar Bhavan, LB Stadium Road, Band Colony,
Adarsh Nagar, Hyderabad, R/o. 16-5-389/38,
Farath Nagar, Dabllrpura Hyderabad ó 500 024.
18. Kotha Lavanya, W/o. Yadhavendhar,
Aged about 47 years, Occ: Casual Labour,
O/o. Principal Commissioner of Income Tax - 5,
10th floor, Signature Tower,
Opp: Botanical Garden, Kondapur,
Hyderabad, R/o. 3-16-110/703,
Vasavi Nagar, Street No. ó 4, Ramanthapur,
Uppal, Hyderabad ó 500 013.
19. Syed Khader, S/o. Syed Mehboob,
Aged about 32 years, Occ: Casual Labour,
O/o. Additional Commissioner of Income Tax,
Range 16, 2nd floor, B. Block, IT Towers,
A C Guards, Hyderabad , R/o. 3-6-762/28,
Street No.14, Himayath Nagar, Hyderabad ó 500 027.

20. T. Hemamalini, D/o. T. S. Umashanker,
Aged about 46 years, Occ: Casual Labour,
O/o. Joint Director (systems),
Commissioner of Income Tax (Admin & TPS),
3rd floor, IT Towers, A.C. Guards,
Hyderabad, R/o. 8-1-18, Market Street,
Secunderabad ó 500 003.



21. K. Hanumanthu, S/o. K. Pentaiah,
Aged about 37 years, Occ: Casual Labour,
O/o. Director General of Income Tax(Inv.),
8th floor, Aayakar Bhavan Basheerbagh,
Hyderabad, R/o.5-9-22/105/4A,
Sanjay Gandhi Nagar, Aadarsh Nagar,
Hyderabad ó 500 063.
22. G.Y. Sunitha, D/o. G. Yadagiri,
Aged about 43 years, Occ: Casual Labour,
O/o. Chief Commissioner of Income Tax,
9th floor, D Block, IT Towers, AC Guards,
Masabtank, Hyderabad, R/o. 5-3-389,
Hyder Basti, Zeera, Ranigunj,
Secunderabad ó 500 003.
23. N. Raju, S/o. N. Nagendrappa,
Aged about 38 years, Occ: Casual Labour,
O/o. The Income Tax Officer, Ward ó I,
Aayakar Bhavan, Aspari Road,
Near RTC Bus Stand, Adoni,
R/o. 20-62-107, Narananagunta,
Raichoti Colony, Adoni ó 518 301.
24. V. Rajeswari, W/o. V. Nooka Raju,
Aged about 42 years, Occ: Casual Labour,
O/o. The Income Tax Officer, Ward ó I ,
Aayakar Bhavan, Sajjapuram, Tanuku,
West Godavari District, R/o. H.No.35-29-2,
Income Tax Quarters, Tanuku,
West Godavari District ó 534 211.
25. Shafi Bin Sayeed, S/o. Nasar Bin Sayeed,
Aged about 30 years, Occ: Casual Labour,
O/o. Additional Commissioner of Income Tax,
Range 3, 7th floor, Signature Towers,
Kondapur, Hyderabad, R/o. 8-1-43/1/A,
Pioneer Enclave, Shaikpet, Sagar Colony,
Golconda, Hyderabad ó 500 008.

26. V. Narsimha Reddy, S/o. V. Subba Reddy,
Aged about 54 years, Occ: Casual Labour,
O/o. Principal Chief Commissioner of Income Tax
(Welfare Section), AP and TS AC Guards,
Masabtank, Hyderabad, R/o.H.No.2-2-1105/4/A/E/3,
New Nallakunta, Hyderabad.
27. P. Sailu, S/o. P. Thippanna,
Aged about 38 years, Occ: Casual Labour,
O/o. Additional Commissioner of Income Tax (Judicial),
8th floor, D Block, IT Towers, AC Guards,
Masabtank, Hyderabad, R/o. C-3-35-911,
Gandhi Nagar, East Marredpally,
Secunderabad ó 500 026.
28. S. Sai Kumar, S/o. S. Siddappa,
Aged about 36 years, Occ: Casual Labour,
O/o. Commissioner of Income Tax (Audit),
8th floor, D Block, IT Towers, AC Guards,
Masabtank, Hyderabad, R/o. 10-1-629/1,
Chintal Basti, Khairatabad, Hyderabad ó 500 004.
29. K. Samrajyavani, D/o. G. Durga Rao,
Aged about 43 years, Occ: Casual Labour,
O/o. Joint Director of Income Tax (Systems),
3rd floor, IT Towers, AC Guards, Masabtank,
Hyderabad, R/o. 5-134, Postoffice Road, Fathe Nagar,
Balanagar, Hyderabad ó 500 018.
30. V. Swarupa Devi, W/o. V. Karuna Rao,
Aged about 50 years, Occ: Casual Labour,
O/o. Principal Commissioner of Income Tax,
AP&TS, Prosecution Section, 9th floor,
D Block, IT Towers, AC Guards, Masabtank,
Hyderabad , R/o.101/1, Innurm Colony, Abdullapur,
Kavadpalli, Ranga Reddy District, Hyderabad ó 501 505.
31. P. Ravi Kumar, S/o. P. Solaman,
Aged about 35 years, Occ: Casual Labour,
O/o. Income Tax Officer, Ward ó 1,
Sanjeev Nagar, Nandyal, Kurnool District,
R/o. 3-114, SC Colony, Pesaravayi,
Gadivemula, Kurnool District ó 518 513.
32. Y. Gnana Sagar, S/o. Y. Nancharaiah,
Aged about 35 years, Occ: Casual Labour,
O/o. Principal Commissioner of Income Tax,
AP & TS, IT Towers, AC Guards,
Masabtank, Hyderabad, R/o. D.No.21-1-11,
RL Pet, Tenali, Guntur District ó 522 201.



33. B. Pentanna, S/o. B. Shivanna,
Aged about 30 years, Occ: Casual Labour,
O/o. Principal Chief Commissioner of Income Tax,
10th floor, C ó Block, IT Towers,
AC Guards, Masabtank, Hyderabad,
R/o. Bidekanna, Jharasangam,
Sangareddy District ó 502 246.



34. B. Raju, S/o. B. John,
Aged about 39 years, Occ: Casual Labour,
O/o. Principal Commissioner of Income Tax (Central),
Aayakar Bhavan, 7th floor, Basheerbagh,
Hyderabad, R/o. 6-1-521/F, Babu Jagjeevanram Nagar,
Khairatabad, Hyderabad ó 500 004.
35. D. Shobha Rani, W/o. D. Yadagiri,
Aged about 45 years, Occ: Casual Labour,
O/o. Commissioner of Income Tax (Appeals),
6th floor, Aayakar Bhavan, Basheerbagh,
Hyderabad, R/o. 1-39/27, Rasoolpura,
Arjun Nagar, Secunderabad ó 500 003.

...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/20/90/2021 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/20/90/2021 is dismissed. RASR No.1335/2020 stands rejected.

(B.V.SUDHAKAR)
ADMINISTRATIVE MEMBER

(ASHISH KALIA)
JUDICIAL MEMBER

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