

**IN THE CENTRAL ADMINISTRATIVE TRIBUNAL
HYDERABAD BENCH: HYDERABAD**

**MA No. 433/2020 in RASR No. 681/2020
in
Original Application No.445 of 2019**

Order of Order: 15.12.2020

Hon'ble Mr. Ashish Kalia, Judl. Member
Hon'ble Mr. B.V. Sudhakar, Admn. Member

Between:

1. The Union of India Represented by The Principal Chief Commissioner of Income Tax (CCA), Andhra Pradesh & Telangana, Income Tax Department Government of India, Ministry of Finance, Department of Revenue, 10th Floor, C – Block, I.T Towers, A C Guards, Hyderabad.
2. The Chief Commissioner of Income Tax, Hyderabad, 9th Floor, I.T Towers, A C Guards, Hyderabad.
3. The Chief Commissioner of Income Tax, Vijayawada, S V R Plaza, 3rd Floor, Near Hotel Sree Square, Moghalrajpuram, Tikkle Road, 1st Line, Vijayawada, Andhra Pradesh.
4. The Chief Commissioner of Income Tax, Vishakapatnam, Dhaba Gardens, Aayakar Bhavan, Vishakapatnam.

... Review Applicants/ Respondents

And

1. M. Ramadevi, W/o. Eswara Rao, Aged about 52 Years, Occ: Casual Labour, O/o Income Tax Office, Ward – 1, Aayakar Bhavan, Opp: Bhaskar Talkies, Gudivada, Krishna District, R/o. H. No. 12/52-B, Relli Street, Gudivada, Krishna District – 521301.
2. K. Maheshwar, S/o. K. Komuraiah, Aged about 50 Years, Occ: Casual Labour, O/o. Joint Commissioner of Income Tax, Warangal range (I/C), Warangal, R/o. H. No – 16-11-452, Chintal, Warangal–506002.
3. Shaik Babusa, S/o. Shaik Bickari, Aged about 42 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Lakshmi Puram, Guntur, R/o. Door No. 4 – 43 C, Lam Post, Tadikonda Mandal, Guntur District - 522034.

4. B. Mallesh, S/o. V. Pullappa, Aged about 44 Years, Occ: Casual Labour, O/o Joint Commissioner of Income Tax, Ananthpur Range, 3rd Road, New Town, Ananthapur, Ananthpur District R/o. H.No. 4/153, Vidyaranya Nagar, Papampeta, Anantapur, Anantapur District – 515004.
5. D. D. Srinivasan, S/o. D. M. Desappa, Aged about 39 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range-1, Tirupati, R/o. Door No. 4-4-650/A, Reserir Road, Nehru Nagar, Tirupati.
6. N Laxmi Devi, W/o. N Anand, Aged about 53 Years, Occ: Casual Labour, O/o Joint Commissioner Of Income Tax, Kurnool Range, Kurnool, R/o. H.No. 46-163-18-Q, Budhawarapeta, Kurnool – 518002.
7. D. Srinivasulu, S/o. Venkateswarlu, Aged about 48 Years, Occ: Casual Labour, O/o Joint Commissioner of Income Tax, Kurnool, R/o. Door No. 50/18, Arora Nagar, B Camp, Kurnool, Kurnool District - 518002.
8. A. Eswaraiah, S/o. A. Gangaiah, Aged about 43 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range-1, Tirupati, R/o. Door No. 6-2-156/3, T Nagar, Tirupati, Chittor District.
9. B. Surya Rao, S/o. B. Appala Naidu, Aged about 50 Years, Occ: Casual Labour, Income Tax Office, Siddardha Nagar, Vizainagaram, Vizainagaram District, R/o. Kumaram, Jami Mandal, Vizainagaram, Vizainagaram District.
10. D. Kasaiah, S/o Saidulu, Aged about 43 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range 4, 7th Floor, D Block, Income Tax Towers, A. C. Guards, Hyderabad, R/o. H.No. 9-101/7, Channareddy Colony, Peerzadiguda, Uppal, Hyderabad -500098.
11. T. Udaya Bhaskar, S/o. T. Chengalarayudu, Aged about 43 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, R/o. Door No. 17-2, Peddaharijanawada, Mogarala, Damalacheruvu, Chittoor, Andhra Pradesh - 517152.
12. V. Satyanarayana Murthy, S/o. Late. Stayanarayana Murthy, Aged about 49 Years, Occ: Casual Labour, Income Tax Office, Ward No. 1, Gandhi Nagar, 2nd Lane Anakapalli, Visakhapatnam District, R/o. Door No 1-4-133, Gandhi Nagar, Income Tax Office Street, Anakapalli, Visakapatnam District – 531001.

13. U. Bharathamma, W/o. Gopal, Aged about 46 Years, Occ: Casual Labour, O/o Joint Commissioner Of Income Tax, Kurnool Range, Aayakar Bhavan, Opp : Children Park, N. R. Pet, Kurnool, R/o. H.No. 76/97-58G, Weaker Section Colony, Kurnool.
14. A. Rambotlu S/o. A. Mallaiah, Aged about 44 Years, Occ: Casual Labour, O/o. Joint Commissioner Of Income Tax, Dargamitta, Nellore, R/o. Door No.3-2-241, Chakali Street Nawabpet, Nellore - 524002.
15. K. Mahender, S/o K. Ailaiah, Aged about 40 Years, Occ: Casual Labour, O/o Income Tax Office, Ward – 1, Pathi Srinadham Complex, Ramaiahguda Road, Vikarabad, R/o. H.No. 3-6-105/17, Venkat Reddy Nagar, Ramanthapur, Amberpet, Uppal, Hyderabad – 500013.
16. V. Reddyswara, S/o. V. Thimmaiah, Aged about 38 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, No. 22, K T Road, Tirupati, R/o. Door No. 13-138/2, L. B. Nagar. M. R. Palli, Tirupati Chittoor District, Andhra Pradesh – 517502.
17. V. Lakshma Naik, S/o. V. Bheema Naik, Aged about 48 Years, Occ: Casual Labour, O/o Joint Commissioner of Income Tax, Anantapur Range, 3rd Road, New Town, Anantapur, R/o. H.No. 2/45, N N C Thanda, Somandepalli Mandal, Anantapur – 515122.
18. B. Ramu, S/o. B. Gopal, Aged about 40 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, Aayakar Bhavan, Tirupati, R/o. Door No 8-37/6, Bhandhari Colony, Santhi Nagar, MR Palli, Tirupati, Chittoor District.
19. P. Sivaparvathi, D/o. P. Sambasiva Rao, Aged about 48 Years, Occ: Casual Labour, O/o Additional Commissioner Of Income Tax, Range – 2, 1st Floor, Rajkamal Complex, Lakshipuram, Guntur, R/o. H.No. 5-71-25-6/21, Brodipet , Guntur – 522005.
20. V. Gavaraju, S/o. V. Nagaraju, Aged about 50 Years, Occ: Casual Labour, O/o Income Tax Office, Ward – 1, Doddipatla Rd, Palakol, R/o. Income Tax Office Quarters, Type 2, Doddipatla Rd, Palakol, West Godvari- 534260.
21. H. Asha, D/o Mohan Singh, Aged about 46 Years, Occ: Casual Labour, O/o Director of Income Tax, Investigation Department, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, R/o. H.No. 5-9-884, Abids, Gunfoundry, Nampally, Hyderabad -500001.

22. B. Anuradha, D/o B. Mallesh, Aged about 48 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range 4, 7th Floor, D Block, Income Tax Towers, A.C. Guards, Hyderabad, R/o. H.No. 2-3-603/49/82/1, New Patel Nagar, Amberpet, Hyderabad.
23. G. Yadagiri, S/o. G. Rajaiah, Aged about 43 Years, Occ: Casual Labour, Pr. Director of Income Tax (INV), 3rd Floor Anexe Building, Aayakar Bhawan, Basheerbagh, Hyderabad, R/o. H.No. 1-38-1885, Block No. – 4.285 S/F, Krishna Nagar, Rasoolpura, Secunderabad, Hyderabad - 500003.
24. Y. Gurumurthy, S/o. Late Appa Rao, Aged about 42 Years, Occ: Casual Labour, Income Tax Office, Siddardha Nagar, Vizainagaram, Vizainagaram District, R/o. Door No 17-12-9, Jonnaguddi, Balaji Junction, Vizainagaram, Vizainagaram District.
25. G. Naresh, S/o G. Jagan, Aged about 44 Years, Occ: Casual Labour, O/o Joint Commissioner of Income Tax, Range 5, 3rd Floor, D Block, Income Tax Towers, A. C. Guards, Hyderabad, R/o. H.No. 1-3-373, Tallabasty, Kawadiguda, Hyderabad.
26. K. Shankar, S/o. K. Narayana, Aged about 45 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range -1, 7th Floor, B- Block, I.T.Towers, Hyderabad, R/o. H No. 5-30, Vinayaka Nasgar, Madina Mazid, Sanga Reddy, Medak District – 502001
27. M. Narasimha Rao, S/o. M. Koteswara Rao, Aged about 46 Years, Occ: Casual Labour, O/o. Income Tax Office, Ward-1, G. B. C. Road, Bapatla, R/o. Door No. 8-1-58, Ward – 14, Hanumantha Rao Colony, Bapta Guntur District - 522101.
28. A. Kiran Kumar, S/o. A. Bhaskar, Aged about 42 Years, Occ: Casual Labour, O/o. Income Tax Office, Ward-1, Narasinga Rao Pet, Gudur, Nellore District, R/o. Door No. 9/428, Danduvari Stret, Kapadi Palem, Nellore, Nellore District.
29. P. Venkanna, S/o. P. Subba Rao, Aged about 44 Years, Occ: Casual Labour, O/o Income Tax Officer, Ward – 1, Opp : Sai Baba Temple, Bose Road, Tenali, R/o. Door No. 5-9-59/7, 3rd Line, Patel Nagar, Bapatla, Guntur Disrict – 522101.
30. G. Satya Rao, S/o G. Appanna, Aged about 40 Years, Occ: Casual Labour, O/o Chief Commissioner of Income Tax, 3rd Floor, Aayakar Bhavan, Dabagardens,

Visakhapatnam, R/o. Door No. 36-92-242/236, Neelakantha Nagaram, Kailasapuram, Visakhapatnam, Visakhapatnam District.

31. G. Anjineyulu Naik, S/o. G. Bheema Naik, Aged about 44 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, R/o. Door No. 510-5, Grand Manor Apartment, 5th Floor, Upadyaya Nagar, Tirupati., Chittor District.
32. C. Sudhakara Reddy, S/o. C. Ranga Reddy, Aged about 40 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, R/o. Door No. 8-16/5, 6th Road, Srinagar, Tirupati , Chittor District
33. J. Gopal, S/o. J. Balakrishna, Aged about 38 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range -1, K T Road, Tirupati, R/o. Door No. 20-49-520-1424, Korlagunta, Maruthi Nagar, Tirupati , Chittor District - 517501.
34. A. Ramarao, S/o. A. Narasaiah, Aged about 39 Years, Occ: Casual Labour, O/o Joint Commissioner of Income Tax, Ongole Range, Roshan Plaza, Ram Nagar 8th Line, Ongole, Prakasam District, R/o. Door No. 25-038-810, Bathulavari Kunta, Balaji Nagar, Ongole, Prakasam District - 523001.
35. U. Babu Rao, S/o U. Dasamma, Aged about 46 Years, Occ: Casual Labour, O/o Chief Commissioner of Income Tax, 3rd Floor, Aayakar Bhavan, Dabagardens, Visakhapatnam, R/o. Door No. 32-8-193, Lakshmi Devi Peta, Near Saibaba Gudi, Atchiyyammapeta, Vishakapatnam, Vishakapatnam District– 530037.
36. M. Viswanadham, S/o M. Sominaidu, Aged about 40 Years, Occ: Casual Labour, O/o Chief Commissioner of Income Tax, 3rd Floor, Aayakar Bhavan, Dabagardens, Visakhapatnam, R/o. Door No. 2-5-246, Appughar, N T R M V P Colony, sector 9, Visakhapatnam, Vishakapatnam District – 530017.
37. P. Rajasekhar S/o. P. Narayana, Aged about 38 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, R/o. Door No. 4-8-31, Bommagunta, Opp : Ramchandra Pushkerani, Tirupati, Chittoor District.
38. R. Rajasekhar, S/o. R. Bangaraiah, Aged about 42 Years, Occ: Casual Labour, O/o Assistant Director of Income

Tax (Inv), Unit-IV(4), K T Road, Tirupati, R/o. Door No. 4-4-565, Nehru Nagar, Tirupati, Chittoor District.

39. Dara Venkata Ramana Kumar, S/o. D. Rangarao, Aged about 38 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range -II, K T Road, Tirupati, R/o. Door No. 18-1-26, Dwaraka Nagar, K. T. Road, Tirupati, Chittoor District.
40. G. Srinivas Rao, S/o. G. Basava Punnaiah, Aged about 36 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax – 2, Kondapur R R District, Hyderabad, R/o. H. No 3-45, Peravalipalem, Guntur, Guntur District – 522261.
41. M. Devanand, S/o. M. Doraswamy, Aged about 45 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, R/o. Door No. 4-5-1218/rc2, Giripuram, Tirupati, Andhra Pradesh – 517501.
42. Begari Ramulu, S/o B. Shivappa, Aged about 37 Years, Occ: Casual Labour, O/o Chief Commissioner of Income Tax – 1, Income Tax Towers, A. C. Guards, Hyderabad, R/o. Plot No. 19/5, N. F. V Colony, Ambedkar Nagar, Opp. Noble High School, Balaji Nagar, Medchal District - 500087.
43. D. Sivapal, S/o. D. Sivaiah, Aged about 41 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Kadapa Range, Aayakar Bhavan, Nagarajupeta, Kadapa, R/o. Door No. 45/242, Balaji Nagar, Ravindrnagar Post, Kadapa, Kadapa District – 516003.
44. B. Lukas, S/o. B. John, Aged about 49 Years, Occ: Casual Labour, O/o Comissioner of Income Tax (Appeals)-10, Aayakar Bhavan, 2nd Floor, Annexe, Basheerbagh, Hyderabad, R/o. H. No 6-1-521/F, B J R Nagar, Khairtabad, Hyderabad – 500004.
45. Md. Abid Ali, S/o. Md Yousuf Ali, Aged about 40 Years, Occ: Casual Labour, O/o Income Tax Officer, Ward -1, Opp : New Bus Stand, Veerabadra Nagar, Sangareddy District, R/o. H.No. 3-3-29/a/1, Fathekanhan darga, Sangareddy, Medak District– 502001.
46. D. Amarnath, S/o D. Gangadhar, Aged about 42 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, AP & TS, Welfare Section, 10th Floor, D Block, I.T Towers, A. C. Guards, Hyderabad, R/o. H.No. 3-3-583, Khutbiguda, Koti, Hyderabad -500027.

47. P. Ratanlal, S/o. P. Rampal, Aged about 40 Years, Occ: Casual Labour, O/o The Additional Commissioner of Income Tax, Aayakar Bhavan, Rajeev Gung, Khammam, R/o. H.No. 7-3-451/A, Vijay Nagar Colony -1, Khanapuram Haveli (Rural), Khammam District - 507002.
48. P. Koteswara Rao, S/o Singaiah, Aged about 38 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, (Transfer Pricing), 5th Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, R/o. Plot No – 70 & 80, Mamatha Nagar Colony, Nagol, Ranga Reddy – 500068
49. B. Srinivasa Rao, S/o. Ram Mohan Rao, Aged about 43 Years, Occ: Casual Labour, O/o Income Tax Office, Ward -1, Parasupet, Machilipatnam, Krishna District, Andhra Pradesh, R/o. Door No. 20-152-2, Ravindra Towers, Flat No – 302, Kobbarithota, Chilakalapudi Post, Machilipatnam, Krishna District – 521002.
50. J. Kedarnath, S/o Late Hanumanth Rao, Aged about 40 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax - 1, 7th Floor, A Block, Income Tax Towers, A. C. Guards, Hyderabad, R/o. H.No. 4-6-97/2/1/1, Rambagh, Attapur, Hyderabad-500048.
51. K. Arvind Kumar, S/o. K. Srihari, Aged about 40 Years, Occ: Casual Labour, O/o Additional Commissioner of Income Tax, Range 6, A C Gards, Hyderabad, R/o. 13-6-954, Banjawadi, Karwan sahu, Hyderabad.
52. P. G. Hari Prasad, S/o. P. Gopal, Aged about 44 Years, Occ: Casual Labour, O/o Principal Commissioner of Income Tax, Tirupati, I Floor, Aayakar Bhavan, K T Road, Tirupati, R/o. Door No 6-13-31/A, Ambedkar Colony, Tirupati (U), Tirupati, Chittoor District.

... Respondents/ Respondents

Counsel for the Applicants ... Smt. K. Rajitha, Sr. CGSC
Counsel for the Respondents ... Sri A.V.V.S Bhujanga Rao

ORDER (By circular)
{As per Hon'ble Mr. B.V. Sudhakar, Member (Admn.)}

2. The review application vide RASR No. 681/2020 has been filed by the respondents in the OA No. 445/2019 seeking review of the order dt. 30.04.2019 passed in the said OA. As there is delay in filing the Review Application, MA 433/2020 has been filed seeking condonation of delay.

3. Since no hearing is considered necessary, the Review Application is disposed under circulation as per Rule 17(3) of the C.A.T. (Procedure) Rules, 1987.

4. The review applicants state in the MA 433/2020 that the casual workers are spread throughout the States of Andhra Pradesh and Telangana and getting all the necessary information about the casual labourers took time. As such, they also filed MA seeking extension of time for implementation of the order in OA and this Tribunal extended the time by four months on 20.12.2019. Having said so, the respondents/ review applicants submit that there would be difficulty in implementation of the directions of the Tribunal to the extent of conferment of temporary status on the applicants and hence, they seek modification of the direction of the Tribunal in OA. They filed this RA along with MA seeking condonation of delay of 380 days in filing the RA.

5. Further, as per Rule 17 of the CAT (Procedure) Rules, 1987, RA has to be filed within 30 days of the receipt of the order. Relevant portion of the said provision is extracted as under:

17. Application for review.- (1) No application for review shall be entertained unless it is filed within thirty days from the date of receipt of copy of the order sought to be reviewed. ..”

A three-Judge Bench judgment of the Hon’ble Andhra Pradesh High Court in W.P. No. 21734 of 1998 decided on 19.11.2003 held that the Tribunal does not enjoy any power to condone delay in filing the Review application. The above decision did take into account certain observations of the Apex Court in the case of ***Ajit Babu vs Union of India (1997) 6 SCC 473***, wherein the Apex Court has held as under:

“The right of review is not a right of appeal where all questions decided are open to challenge. The right of review is possible only on limited grounds, mentioned in Order 47 of the Code of Civil Procedure. Although strictly speaking Order 47 of the Code of Civil Procedure may not be applicable to the tribunals but the principles contained therein surely have to be extended. Otherwise there being no limitation on the power of review it would be an appeal and there would be no certainty of finality of a decision. Besides that, the right of review is available if such an application is filed within the period of limitation. The decision given by the Tribunal, unless reviewed or appealed against, attains finality. If such a power to review is permitted, no decision is final, as the decision would be subject to review at any time at the instance of the party feeling adversely affected by the said decision. A party in whose favour a decision has been given cannot monitor the case for all times to come. Public policy demands that there should be an end to law suits and if the view of the Tribunal is accepted the proceedings in a case will never come to an end. We, therefore, find that a right of review is available to the aggrieved persons on restricted ground mentioned in Order 47 of the Code of Civil Procedure if filed within the period of limitation.”

A similar issue fell for consideration before the Hon’ble Principal Bench of this Tribunal in RA 216/2014 with MA 3594/2014 in OA No. 3922/2013 and the same was decided vide order dated 27.11.2014, wherein it was held as under:

*“4.2 The matter of condonation of delay in filing of review application also came up for consideration before the Full Bench of the Hon’ble Andhra Pradesh High Court in **G. Narasimha Rao vs. Regional Director of School Education & Others, 2005(4) SLR 720**, wherein it was held that the Tribunal has no power to condone the delay in filing of review application.”*

6. There is abnormal delay in filing this RA. Complying with the above proviso of the CAT (Procedure) Rules and the law laid down supra, the MA filed for condonation of delay is dismissed, in circulation. Consequently, the RASR stands rejected. No order as to costs.

(B.V.SUDHAKAR)
ADMINISTRATIVE MEMBER

(ASHISH KALIA)
JUDICIAL MEMBER

/evr/