

(42)

**CENTRAL ADMINISTRATIVE TRIBUNAL  
PRINCIPAL BENCH**

RA No.65/2005 in  
OA-48/2004

New Delhi this the 23<sup>rd</sup> day of March, 2005.

**HON'BLE MR. V.K. MAJOTRA, VICE-CHAIRMAN(A)  
HON'BLE MR. SHANKER RAJU, MEMBER(J)**

1. Union of India through  
Secretary,  
Ministry of Finance,  
Department of Revenue,  
North Block, New Delhi-1.
2. Chairman,  
Central Board of Direct Taxes,  
North Block,  
New Delhi-1.
3. Chief Commissioner of Income Tax,  
C.R. Building, I.P. Estate,  
New Delhi. .... Review Applicants

**Versus**

1. Sanjay Kumar,  
S/o late Sh. R.C. Anand,  
R/o H.No.106, Punjabi Colony,  
Narela, Delhi-40.
2. Pawan Kumar Gola ,  
S/o sh. Lakhmi Chand Gola,  
R/o H.No. 51/10,  
E-2, South Arjun Nagar,  
Agra, UP.
3. Deepak Kumar,  
S/o Sh. R.C. Dhankar,  
R/o Sector-VI, H.No.837,  
R.K. Puram,  
New Delhi-22. .... Respondents

**ORDER (By Circulation)  
Mr. Shanker Raju, Hon'ble Member (J)**

The present R.A. has been filed by the review applicants seeking  
review of our order dated 03.02.2005 passed in OA No.48/2004.



2. We have perused our order dated 03.02.2005 and do not find any error apparent on the face of record or discovery of new and important material which was not available to the review applicants even after exercise of due diligence. If the review applicants are not satisfied with the order passed by the Tribunal remedy lies elsewhere. The Apex Court in **Union of India v. Tarit Ranjan Das**, 2004 SCC (L&S) 160 observed as under:

"13. The Tribunal passed the impugned order by reviewing the earlier order. A bare reading of the two orders shows that the order in review application was in complete variation and disregard of the earlier order and the strong as well as sound reasons contained therein whereby the original application was rejected. The scope for review is rather limited and it is not permissible for the forum hearing the review application to act as an appellate authority in respect of the original order by a fresh order and rehearing of the matter to facilitate a change of opinion on merits. The Tribunal seems to have transgressed its jurisdiction in dealing with the review petition as if it was hearing an original application. This aspect has also not been noticed by the High Court."

4. Having regard to the above RA is dismissed, in circulation.

  
 (Shanker Raju)  
 Member(J)

'San.'

  
 (V.K. Majotra)  
 Vice-Chairman(A)

23.5.05