



**Central Administrative Tribunal  
Bangalore Bench, Bangalore**

R.A. No.170/45//2020  
O.A. No.170/1745/2018  
M.A. No.170/386/2020

Friday, this the 5<sup>th</sup> day of February, 2021

Through video conferencing

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

Yangamma Mangala  
W/o Shri Venkataram  
Aged about 44 years  
Door No.2, J.P. Nagar  
Ramabai Nagar, Navodaya Layout  
Mysore-570007.

.. Review Applicant

(Through Mr. T.C. Gupta, Advocate)

Versus

1. The Union of India through the Secretary  
Ministry of Finance, Department of Revenue  
Government of India, New Delhi-110 001.
2. Central Board of Direct Taxes  
North Block, New Delhi-110001.
3. Pr. Chief Commissioner of Income Tax,  
Karnataka & Goa Region,  
Queens Road, Bangalore-560 001.
4. Pr. Commissioner of Income Tax  
No.21/16, Aayakar Bhawan  
Nazarbad, Mysore-570010.

(Through Mr. Gajendra Vasu, Advocate)

.. Respondents

**ORDER (ORAL)****Justice L. Narasimha Reddy:**

This Review Application (RA) is filed with a prayer to review the order dated 16.01.2020 passed by the Bangalore Bench of this Tribunal. Since there is delay of more than one year in filing the RA, the applicant filed MA No.386/2020, with a prayer to condone the same.

2. Today, we heard Mr. T.C. Gupta, learned counsel for review applicant and Mr. Gajendra Vasu, learned counsel for respondents.

3. Rule 17 of the C.A.T. (Procedure) Rules, 1987 provides for filing of review, however, prohibits the entertaining of the RA, unless it is filed within 30 days from the date of receipt of a copy of the order, sought to be reviewed.

4. The language implied in the Rules is that there exists a clear prohibition against entertaining any RA, if it is filed beyond 30 days from the date of receipt of copy of the order. The Division Bench of the Andhra Pradesh High Court in **G. Narsimha Rao vs. Regional Joint Director of School**, 2003 SCC Online AP 1068, interpreted this provision and held that even for the best of the reasons, the delay in filing the RA



cannot be condoned at all. We have been following the same in several matters.

5. Therefore, the MA is dismissed. As a result, the RA shall also stand dismissed.

( Mohd. Jamshed )  
Member (A)

( Justice L. Narasimha Reddy )  
Chairman

February 5, 2021  
/sunil/jyoti/