

**Central Administrative Tribunal
Bangalore Bench, Bangalore**

R.A. No.170/44//2020
O.A. No.170/1755/2018
M.A. No.170/385/2020

Friday, this the 5th day of February, 2021

Through video conferencing

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

Hebbalaiah
S/o Shri Kotegowda
Aged about 35 years
No.29, 20th Cross, 2nd Main
Jay Nagar, Mysore-570014.

.. 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.

.. Respondents

(Through Mr. Gajendra Vasu, Advocate)



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.385/2020, 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/