

**Central Administrative Tribunal  
Bangalore Bench, Bangalore**

M.A.170/444/2020

In

Review Application No.170/00046/2020

In

O.A. No.170/00119/2020

Thursday, this the 24<sup>th</sup> day of December, 2020

Through video conferencing

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

T.C.Gupta, S/o Shri Gyan Chand,  
Aged about 65 yrs, R/o S-77, Golden Enclave,  
Old Airport Road, Bangalore-560 017. .. Applicant

(Through Mr.T.C.Gupta, Party-in-Person)

Versus

1. Union of India through the Finance Secretary  
M/o Finance, Department of Revenue, Govt. of India,  
New Delhi-110 001.  
(Proforma respondent)

2. Pr.Chief Commissioner of Income Tax,  
Karnataka & Goa Region, Queens Road,  
Bangalore-560 001.  
(Proforma respondent) .. Respondents

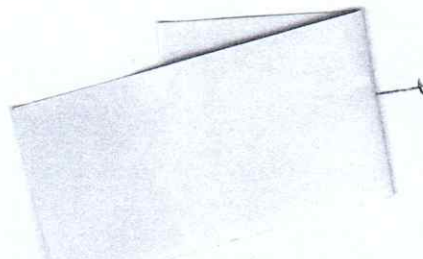
(Through Mr.M.V.Rao, Senior Panel Counsel, for the  
Respondents)

**ORDER (ORAL)**

**Mr. Justice L. Narasimha Reddy:**

The applicant is an Advocate registered with the Rajasthan Bar Council. He filed OA.No.119/2020 on behalf of Mr.Yogesh Dubey before the Bangalore Bench of the Tribunal. At one stage i.e., on 27.02.2020, the Bench made certain observations as to the standing of the applicant to practice in the Courts and Tribunal in outside of Rajasthan, and in particular Bangalore Bench. Ultimately, the applicant sought permission of the Tribunal to withdraw the OA, and accordingly it was dismissed as withdrawn on 14.10.2020.

2. Thereafter, the applicant filed RA.46 of 2020 in his name and not in the name of the applicant in the OA. He wanted the order dated 27.02.2020 to be reviewed. The matter was heard by the Bangalore Bench. It was observed that the order dated 27.02.2020, has merged with the final order dated 14.10.2020. Stating that the applicant sought permission of the Tribunal to withdraw the Review Petition after arguing the matter for some time, the Bench passed order on 12.11.2020 dismissing the RA as withdrawn.



3. The applicant filed MA.No.444/2020 with a prayer to recall the order dated 12.11.2020 and to revive RA.No.46 of 2020. He stated that he never sought permission of the Tribunal to withdraw the RA and just by mentioning the factum of merger, the Bench dictated the order as though he has withdrawn the RA, and discontinued the hearing.
4. The Bangalore Bench expressed its inability to hear the MA on account of the attitude and behaviour of the applicant exhibited during the course of the hearing. Accordingly, the matter was posted before us today.
5. Today, we heard the applicant. We noticed that in the last sentence of the MA, the applicant made certain derogatory remarks against the Bench, which passed the earlier order dated 27.02.2020 and attributed malice to it. When it was pointed out to the applicant that the same amounts to Contempt of Court and the proceedings can be initiated, he replied in a challent voice that any proceedings whatever can be initiated. He proceeded to say that the Tribunal is not above law.



6. The Registry is directed to issue notice to the applicant i.e. Mr. T.C.Gupta, returnable in four weeks, requiring him to explain as to why proceedings be not initiated against him under the Contempt of Courts Act. We also direct that in view of the aggressive and uncontrollable attitude exhibited by the applicant, he shall not be permitted to institute any proceedings in the Bangalore Bench of the Tribunal, until further orders.
7. We also reserve right to refer the matter to Bar Council of India as well as to the Central Board of Direct Taxes for necessary action, depending upon further developments.
8. Post the matter on 05.02.2021.

( Mohd. Jámshed )  
Member (A)

( Justice L. Narasimha Reddy )  
Chairman

Sd/dsn