

NOTES OF THE REGISTRY

ORDERS OF THE TRIBUNAL

Order No.17 Date: 21.05.2002

The Applicant, a stenographer in the office of the Income Tax Department, filed a representation (dated 03.06.1996) before the authorities for grievances pertaining to adverse entries in his A.C.R. The same was considered and rejected by the Commissioner of Income Tax (Orissa), Bhubaneswar. The said rejection order of the said Commissioner (of Income Tax) was communicated to the Applicant on 20th January, 1998 by a Deputy Commissioner of Income Tax, Cuttack Range, Cuttack. Thereafter in May, 1998 the present Original Application No.673 of 1998 was filed by the Applicant; wherein at page-5 in para- 4.9 he disclosed, that no heed had been paid to the representation dated 03.06.1996 of the Applicant. In the said premises, notices were issued to the Respondents (to file counter/Reply) at pre-Admission stage.

(2) In the counter, filed by the Respondents, it was disclosed that the Representation dated 03.06.1996 of the Applicant was disposed of during January, 1998. In the Rejoinder a copy of the communication dated 20th January, 1998 has, however, been produced by the Applicant as is seen at page-15 of the Rejoinder. In the Rejoinder at page-9 (in para-7) the Applicant has disclosed that he received the rejection order on 13.04.1998 i.e. well before filing of the present Original Application. Thus, the Applicant has approached this Tribunal with unclean hands/by supressing material facts/by giving false statements.

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Or. No. 16 may be seen.

1. For admitt.
2. Adt to 21.5.02
3. Recd. 21.5.02
4. (by mail)

20.5.02

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(3) One must approach this Tribunal with clean hands. Here is a case, where the Applicant has approached this Tribunal with unclean hands and, therefore, this Original Application No. 673 of 1998 of the Applicant is liable to be dismissed with costs.

(4) It may be noted here that due anxious consideration has been given to find merits of this case. Mr. Nandi, the Advocate for the Applicant and Mr. B. Dash, learned Additional Standing Counsel for the Respondents have been heard. The Applicant, who is present in the Court, has also been heard. Adverse communications were made to the Applicant on the basis of materials available on record and his representation (as directed against adverse A.C.R.) received due consideration. This Tribunal is not to make re-assessment, as desired by the Applicant, like an Appellate Authority. Therefore, there being no merit in the case, this Original Application is also liable to be dismissed.

(5) In the result, this Original Application is dismissed and since the Applicant approached this Tribunal with unclean hand/by giving false averments a cost of Rs. 1,000/- is imposed on the Applicant.

Joban
21/05/2002
MEMBER (JUDICIAL)

Four copies of final order dt. 21.5.02 issued to counsel for both sides

P.W.B
S. E.C.T.J

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27/5/02