

CENTRAL ADMINISTRATIVE TRIBUNAL  
ERNAKULAM BENCH

OA No. 96 of 1995

Friday, this the 9th day of February, 1996

CORAM:

HON'BLE MR JUSTICE CHETTUR SANKARAN NAIR, VICE CHAIRMAN  
HON'BLE MR PV VENKATAKRISHNAN, ADMINISTRATIVE MEMBER

1. CM Chandrasekharan,  
S/o CK Madambi,  
Assistant Commissioner of Income Tax,  
(Investigation) C.R. Building,  
Mangalore-1  
20/204 Gayathri, Adiyat Lane,  
Trichur-4 .. Applicant

By Advocate Mr. MR Rajendran Nair

Versus

1. Union of India represented by  
Secretary to Government,  
Department of Revenue,  
Ministry of Finance, New Delhi.
2. The Chairman,  
Central Board of Direct Taxes,  
North Block, New Delhi.
3. The Chief Commissioner of Income Tax,  
Kerala Circle, Cochin,  
Central Revenue Buildings,  
I.S. Press Road, Cochin-18 .. Respondents

By Advocate Mr. TPM Ibrahim Khan, SCGSC

The application having been heard on 9th February, 1996,  
the Tribunal on the same day delivered the following:

O R D E R

CHETTUR SANKARAN NAIR(J), VICE CHAIRMAN

Applicant seeks to quash A1 order dated 4-6-92  
and seeks a further declaration to fill up 176 vacancies of  
Assistant Commissioners afresh. Prima facie, the application  
is delayed since the impugned order bears the date 4-6-92.  
But, Counsel for applicant would submit that the order was

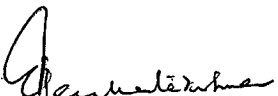
served on him only on 29-11-94, and that the application is in time.

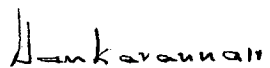
2. Under Section 18 of the Act read with Rule 6 of the Procedure Rules, an application has to be filed where the cause of action has arisen, or where the applicant is posted.

Applicant is posted within the jurisdiction of the Bangalore Bench of this Tribunal and the cause of action has arisen in Delhi. Applicant would however submit that the cause of action is not A1, but his supersession in October, 1991. If cause of action arose in October '91, the application is hopelessly barred by limitation. But, we will take a more liberal view contended for by applicant, that the cause of action is based on A1. Hence there is no limitation. In that event, applicant will have to lodge the application before the Bangalore Bench or the Delhi Bench. Application will be returned to him for presentation before the appropriate Bench.

3. Original Application is disposed of. Parties will suffer their costs.

Dated the 9th February, 1996

  
**PV VENKATAKRISHNAN**  
ADMINISTRATIVE MEMBER

  
**CHETTUR SANKARAN NAIR(J)**  
VICE CHAIRMAN

ak/9.2