

Central Administrative Tribunal, Lucknow Bench, Lucknow

Review Application No. 73/2005 in O.A.No.155/2005

This the 12th day of December, 2005

HON'BLE SHRI S.P. ARYA, MEMBER (A)

1. Union of India through its Chairman, Central Board of Direct Taxes.
2. Central Board of Direct Taxes, New Delhi.
3. The Chief Commissioner (CCA), Income Tax, Lucknow.
4. The Chief Commissioner of Income Tax, Lucknow.
5. The Commissioner, Income Tax, Lucknow.

...Reviewist

By Advocate: Sri G.K.Singh

Versus

Anil Kumar Srivastava aged about 32 years son of Sri Vishwa Nath Lal Srivastava, Resident of 5/637, Viram Khand, Gomti Nagar, Lucknow presently posted at Income Tax Office, Lucknow.

..Respondents

ORDER (BY CIRCULATION)

BY HON'BLE SHRI S.P. ARYA, MEMBER (A)

This Review Application is directed against the order passed by the Tribunal in O.A. No. 155/2005 on 07.11.2005.

2. The review is sought for not appreciating the facts and failing to appreciate certain facts. It appears that applicant wants to re-argue the case. Re-assessment and re-writing of judgment is not permissible under the Review as the scope of review is very limited. On perusal of judgment, I do not find any error apparent on the face of record or discovery of any new and important material, which even after exercise of due indulgence was not available with the reviewist. If the review applicant is not satisfied with the order passed by the Tribunal, remedy lies elsewhere. Relying on the Apex Court observation in ***Union of India Vs. Tarit Ranjan Das 2004 SCC (L&S) 160*** "The Tribunal passed the impugned order by reviewing the earlier order. A bare reading of the two orders shows that the order in review application was in complete variation and disregard of the earlier order and the strong as well as sound reasons contained therein whereby the original application was rejected. The scope of review is rather limited and is not permissible for the forum hearing the review application to act as an appellate authority in respect of the original order by a fresh order and rehearing of the matter to facilitate a change of opinion on merits. The Tribunal seems to have transgressed

its jurisdiction in dealing with the review petition as if it was hearing an original application. This aspect has also not been noticed by the High Court.", I am of the considered opinion that the re-argument is not permissible.

3. Having regard to the above, R.A. is rejected in circulation.

रविशंकर

(S.P. Arya)

Member (A)

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