

Central Administrative Tribunal, Lucknow Bench, Lucknow

Review Application No. 43/2006 in O.A. No. 518/2006

This the 3<sup>rd</sup> day of January, 2007

**HON'BLE SHRI A.K. SINGH, MEMBER (A)**  
**HON'BLE SHRI M. KANTHAIAH, MEMBER (J)**

1. Union of India through Secretary, Ministry of Finance, New Delhi.
2. Chief Commissioner of Income Tax, Lucknow
3. Commissioner of Income Tax, Faizabad
4. Sri O.P. Sachan, Commissioner of Income Tax, Faizabad
5. Additional Commissioner of Income Tax, Gonda Region, District Gonda
6. Income Tax Officer, Basti

...Reviewist

By Advocate: Shri M.A. Khan

Versus

Jhabbar Yadav

..Respondent

**ORDER (BY CIRCULATION)**

**BY HON'BLE SHRI A.K. SINGH, MEMBER (A)**

This Review Application is directed against the order passed by the Tribunal in O.A. No. 518/2006 on 22.11.2006.

2. The scope of review under Section 22 (3)(f) of the AT Act, 1985 read with Order XLVII, Rule (1) and (2) is far too narrow.
3. We have perused our order dated 22.11.2006 and 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 diligence, was not available with the review applicant. If the review applicant is not satisfied with the order passed by the Tribunal, remedy would lie elsewhere. By way of this review, the review applicant seek to re-argue the matter, which is not permissible in law. The Apex Court in ***Union of India Vs. Tarit Ranjan Das*** 2004 SCC (L&S) 160 observed as under:-

"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 an 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."

- Having regard to the above, R.A. is dismissed in circulation.

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(M.KANTHAIAH)  
Member (J)

HLS/-,

*A.K. Singh*  
(A.K. SINGH)  
MEMBER (A)

*OR  
copy of order  
dated 03-1-2007  
prepared  
04-1-2007*