CENTRAL ADMINISTRATIVE TRIBUNAL MUMBAI BENCH: :MUMBAI

REVIEW APPLICATION NO.19/2002 IN ORIGINAL APPLICATION NO. 1043/1997

Date: 28-6.2002.

CORAM: HON'BLE SHRI JUSTICE ASHOK AGARWAL. CHAIRMAN HON'BLE SMT. SHANTA SHASTRY. MEMBER (A)

. Shri S.D. Panshikar.

.. Applicant

Versus

M/o Finance & Others.

. Respondents

ORDER Hon'ble Smt. Shanta Shastry. Member (A)

The original applicant in OA No.1043/97 was decided on 25.02.2002, has filed the present review petition. The OA was rejected.

2. The ground taken by the applicant is that the OA was rejected on the basis of the decision of the Apex Court in Chief Commissioner of Income-tax (Administration) Bangalore Vs. v.K. Gururaj & Others (1996 (33) ATC 269). According to the applicant when the matter was being heard, the respondents produced a copy of the judgment. however, the matter was decided without providing an opportunity to the applicant to apply his mind to the said judgment with reference to the relevant OA out of which the SLP arose thereafter, the applicant procured copy of the order on 08.3.2002 and after examining, he states that he came across two subsequent orders of the Apex Court wherein it was held that the senior applicants were entitled for

The applicant's contention is that the later two decisions of the Apex Court are in consonence with the decision in the case of T.P. Shyamalan Vs. Union of India & Others decided on 30.01.1995 in OA No.435/94 (1995 (31) ATC 701) and relied upon by the applicant. According to the applicant, aforesaid development and the discovery of facts and legal position are in confirmity with Order XL Rule 1 (b) of CPC and therefore he prays for review of the order dated 25.02.2002 in the OA.

We note that the ground taken by the applicant 3. is solely that two later judgments of the Apex Court have favoured the applicant's case, whereas the Tribunal had relied on the earlier judgment of the apex Court. In our considered view; merely because the applicant had come across two later judgments of the Apex Court cannot be a ground for review. It only amounts to rearguing the case. It is not that the applicant had not cited any judgments in his favour. The Tribunal had taken a view. Just because it differs from the view taken in another case, it cannot be the basis for the review. Nothing prevented the applicant from producing those judgments at the time of hearing. The applicant is now trying to reargue his case on the basis of judgments which have come to his light after the judgment has been The applicant also alleged that he was not pronounced. given an opportunity to apply his mind to the decision

of the Apex Court in Chief Commissioner of Income-tax, Bangalore. This again cannot be a reason for review as the judgment in this OA was pronounced in the open court. Therefore we do not find any reason to review our order dated 25.02.2002. Accordingly, the review petition is rejected.

Saute T (SMT. SHANTA SHASTRY) MEMBER (A)

(ATCHOK AGARWAL)

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