

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL, JAIPUR BENCH,
JAIPUR

Date of decision: 9-1-1996

RA No.14/95 with MA No.93/95(OA No.158/90)

Union of India and others

.. Applicants

VERSUS

A.Theoniese

.. Respondent

CORAM:

HON'BLE MR. GOPAL KRISHNA, VICE CHAIRMAN

HON'BLE MR. O.P.SHARMA, ADMINISTRATIVE MEMBER

For the Applicants

.. Mr. Virendra Lodha

For the Respondent

.. Mr. N.K.Jain

ORDER

PER HON'BLE MR. GOPAL KRISHNA, VICE CHAIRMAN

This Review Application has been filed by the Union of India through the Chief Commissioner of Income Tax and the Commissioner Income Tax Department, Jaipur, seeking review of the decision in OA No. 158/90 dated 10-9-93 alongwith the Misc. Application for condonation of delay.

2. We have heard the learned counsel for the applicants and the learned counsel for the respondent (applicant in OA) and have gone through the records of the case carefully.
3. The impugned decision was made on 10-9-93 and a copy of this decision was delivered to the respondents/applicants in RA on 20-9-93. Despite the delivery of the copy to the respondents/applicants in RA on 20-9-93, the Review Application was presented by them in the Tribunal on 20-2-95 alongwith the Misc. Application praying for condonation of delay in filing the Review Application. The learned counsel for the applicants relied on ~~the~~ full bench judgement of the Tribunal reported in Full Bench Judgements of Central Administrative Tribunal (1989-1991) Vol.II at page 85, M&nd Lal Michani and Others Vs Central Union of India and Others, wherein it has been held that the

(v)

Tribunal has power to condone the delay in the filing of a Review Application where a sufficient cause is made out. The Applicants have stated in the Misc. Application for condonation of delay that soon after receipt of the copy of the judgement, their counsel sent a certified copy of the same to the Commissioner of Income Tax and the Commissioner of Income Tax sent a copy to the Chief Commissioner of Income vide letter dated 27/28th September, 1993 which was addressed to the Dy. Commissioner of Income Tax (Regional Headquarters). The matter was examined and thereafter ~~copy~~ copy of the judgement with detailed letter was sent to the Under Secretary (V&L), Central Board of Direct Taxes, New Delhi by the Dy. Commissioner (Regional Headquarters), Office of the Chief Commissioner of Income Tax, Rajasthan vide letter dated 12/13th October, 1993. Thereafter reminders were sent by the Chief Commissioner of Income Tax to the Central Board of Direct Taxes, New Delhi vide their communication dated 3-3-94, 24-3-94, 8/9th June, 94 and 28.7.94. Subsequently a D.O. letter was sent by the Chief Commissioner of Income Tax to a Member of the Central Board of Direct Taxes, New Delhi. This matter remained under consideration of the Central Board of Direct Taxes. When a notice of contempt petition was received by the Chief Commissioner of Income Tax, the Dy. Commissioner (Regional Headquarters) sent a letter by speed post on 6-1-1995 to the Dy. Secretary, Central Board of Direct Taxes, New Delhi in the matter and thereafter the matter was expedited by the Central Board of Direct Taxes. It was the Central Board of Direct Taxes which took a decision to file the Review Application and on receipt of the Fax message by the Commissioner of Income Tax, instructions were given to the Standing Counsel vide letter dated 7-2-95. The Review Application was drafted on 8-2-95 and then it was sent for approval and ultimately the review application was presented before the Tribunal on 20-2-95.

4. The delay in filing this Review Application could be condoned if the applicants satisfy the Tribunal that there was sufficient cause for not making the application for review within the prescribed period of 30 days after receipt of a copy of the judgement and the explanations should cover the entire period of delay. The certified copy of the impugned decision was sent to the Central Board of Direct Taxes, New Delhi vide a communication dated 10/13 October, 1993 and from October, 1993 till 3rd February, 1995, the Central Board of Direct Taxes did not convey any decision to the applicants in regard to the implementation of the judgement or filing of a review application. In this Misc. Application, praying for condonation of delay, no reasons have been stated as to why this matter remained pending before the Central Board of Direct Taxes nearly for about 1 year and 4 months.

5. We are, therefore, of the view that the applicants have not been able to satisfy us that they had sufficient cause for not filing the Review Application within the prescribed period of limitation. The grounds stated do not constitute, in our view, sufficient cause for not making the application within the prescribed period of limitation.

6. The Misc. Application for condonation of delay is rejected. The Review Application is dismissed as being time barred.

O.P.Sharma
Member (Adm.)

G.K.Krishna
(Gopal Krishna)
Vice Chairman