

CENTRAL ADMINISTRATIVE TRIBUNAL,  
JAIPUR BENCH, JAIPUR

Date of Order: 15.7.2014

**REVIEW APPLICATION NO. 291/00011/2014  
in  
ORIGINAL APPLICATION NO. 119/2010**

Balveer Singh Tanwar S/o Shri Prabhu Singh Tanwar, aged about 45 years, R/o Aaykar Nagar, Opp. RIICO, Agarwal Farm House, Jaipur, presently working as Income Tax Officer, Ward-II through Joint Commissioner of Income Tax, Range Sawai Madhopur, near Prakash Talkies, Sawai Madhopur, Rajasthan.

.. Applicant

(By Advocate: Mr. R.P. Tiwari)

Versus

1. Union of India through Revenue Secretary, North Block, Central Secretariat, New Delhi.
2. Chief Commissioner of Income Tax, Central Revenue Building, Bhagwan Das Road, Jaipur.
3. Director General, Directorate of Income Tax, 5<sup>th</sup> Floor, Mayur Bhawan, New Delhi.
4. Chairman, Central Board of Direct Taxes, North Block, Central Secretariat, New Delhi.
5. Shri Suresh Kumar Gulia, Income Tax Officer, Ward 1(1), Jodhpur, through Commissioner of Income Tax, Jodhpur 01, Aaykar Bhawan, Opposite Lal Maidan, Paota 'C' Road, Jodhpur (Rajasthan) – expired.
6. Shri Bajrang Lal Gupta, erstwhile Tax Recovery Officer, Sawai Madhopur and presently working as ITO, Ward-1(2), through Joint Commissioner of Income Tax, Range-I, CR Building, Statue Circle, Jaipur.

.. Respondents

(By Advocate: .....

**ORDER (By Circulation)**

The applicant No. 1, Shri Balveer Singh Tanwar, in OA No. 119/2010 has filed this Review Application against the order dated 11.04.2014 on the ground that the arguments advanced

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by the learned counsel for the original applicants were not considered and even not incorporated in the order. It appears that despite submitting compendium, including the Office Memorandum issued by the Department of Personnel and Training, and the judgments passed by the Hon'ble High Court and the Hon'ble Supreme Court, they escaped bona fide from the notice of the Hon'ble Tribunal and, therefore, the order dated 11.04.2014 passed in OA No. 119/2010 needs to be reviewed.

2. We have carefully perused the Review Application and the documents annexed along with the R.A. and also the case law annexed with the R.A.

3. We have also carefully perused the order dated 11.04.2014 passed by this Bench of the Tribunal in OA No. 119/2010 and we are of the view that the facts as mentioned in the Original Application and the arguments advanced by the learned counsel of the original applicants in OA No. 119/2010 and the legal position were considered by the Tribunal before passing the order dated 11.04.2014 in OA No. 119/2010. Thus, according to us, there is no error either of fact or of law on the face of the order which requires a review. Thus, the Review Application has no merit and it needs to be dismissed.

4. We have considered the averments made by the applicant in the Review Application and we are of the view that the present Review Application is wholly misconceived. In fact, the applicant

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is claiming or asking for fresh hearing in the matter and also correction of the view taken by this Bench of the Tribunal, which is not permissible under the law due to the limited scope of review application. The Hon'ble Apex Court in the case of Ajit Kumar Rath vs. State of Orissa, reported in AIR 2000 SC 85 has held as under:-

"The power of review available to the Tribunal is the same as has been given to a court under Section 114 read with Order 47 CPC. The power is not absolute and is hedged in by the restrictions indicated in Order 47. The power can be exercised on the application of a person on the discovery of new and important matter or evidence which, after the exercise of due diligence, was not within his knowledge or could not be produced by him at the time when the order was made. The power can also be exercised on account of some mistake or error apparent on the face of the record or for any other sufficient reasons. A review cannot be claimed or asked for merely for a fresh hearing or arguments or correction of an erroneous view taken earlier that is to say the power of review can be exercised only for correction of a patent error of law or fact which stares in the face without any elaborate argument being needed for establishing it."

5. In view of the aforesaid observations, the applicant has not made out any case within the four corners of the aforesaid legal position. As already stated, the applicant's claim through this Review Application is that this Tribunal should again re-appreciate the facts and materials placed on record and render a judgment on merits again. This is beyond the power of review conferred upon the Tribunal under the law.

6. The Hon'ble Apex Court in the case of Smt. Meera Bhanja vs. Nirmal Kumari, reported in AIR 1995 SC 455 observed that

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re-appreciating facts/law amounts to overstepping the jurisdiction conferred upon the Courts/Tribunal while reviewing its own decision. In the present review application also the applicant is trying to claim re-appreciation of the facts and the material placed on record which is decidedly beyond the power of review conferred upon the Tribunal and as held by Hon'ble Supreme Court.

7. In view of what has been stated above, we do not find any error of fact or law apparent on the face of record to review the order dated 11.04.2014 passed in O.A. No. 119/2010 and accordingly the Review Application is dismissed having no merits by circulation.

ம.நாராஜன்  
(M. Nagarajan)  
Judicial Member

Anil Kumar  
(Anil Kumar)  
Administrative Member

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