

CENTRAL ADMINISTRATIVE TRIBUNAL, JABALPUR BENCH
JABALPUR

Review application No. 14 of 2004

(In OA No. 599/2003)

Bilaspur, this the 17th day of March, 2005

Shri V.S. Shah
(Applicant in Person)
Commissioner of Income Tax(Rtd.)
54, Shri Sthanakvasi Jain Society,
Naranpura, Ahmedabad 380 013
Gujrat

Applicant

V E R S U S

1. The Union of India
through the Secretary,
Department of Revenue,
Ministry of finance,
North Block, New Delhi 110 001.
2. The Central Board of Director
Taxes, through its Chairman,
North Block, New Delhi. 110 001.
3. Shri S.J.S. Pall,
Chief commissioner of Income-tax
Allahabad.
4. Shri Bandopadhyay,
Chief Commissioner of Income Tax
Kolkatta.

Respondents.

O R D E R (in circulation)

By M.P. Singh, Vice Chairman -

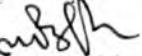
This review application has been filed to review the order passed
by the Tribunal on 21.11.2004 in OA No. 599 of 2003.

2. In the present RA, no clerical error or glaring mistake has been

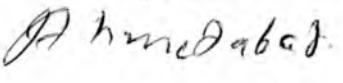
pointed out by the applicant. It is settled legal position that the review proceedings are to be strictly confined to ambit and scope of Order 47 Rule 1 of CPC. It must be remembered that a review petition has a limited purpose and cannot be allowed to be an appeal in disguise. The Hon'ble Supreme court in the case of Union of India Vs. Tarit Ranjan Das, 2004 SCC(L&S) 160 has held that the Tribunal cannot act as an appellate court while reviewing the original orders.

3. In view of the foregoing, we do not find any merit in this RA, and accordingly, the same is rejected at the circulation stage itself.

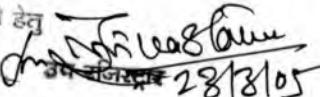

(Madan Mohan)
Judicial Member


(M.P. Singh)
Vice Chairman

पृष्ठांकन से ओ/न्या..... जबलपुर, दि.....
प्रतिलिपि दर्शने किए:-
(1) राजिय, उच्च न्यायालय कर उपस्थिति, जबलपुर
(2) आवेदक श्री/महिला/इ..... के कार्यसाल
(3) पत्न्यां श्री/महिला/इ..... के कार्यसाल
(4) व्यापार, दरोगा, जबलपुर न्यायालय
सूचना एवं आवश्यक कार्यवाही डेतु


M.S. Shah Advocate

A. H. Mandabat

TS Sued
on 23/03/05


M.S. Shah Advocate
28/3/05