

CENTRAL ADMINISTRATIVE TRIBUNAL, JABALPUR BENCH, JABALPUR

Review Application No.80 of 2004

(in OA No. 80 of 2004)

Jabalpur, this the 29th day of October, 2004

Tapas Kiran Ray
S/o Late Sailesh Chandra Ray
Aged 54 years
Senior Tax Assistant
Office of Commissioner of
Income Tax, Jabalpur (M.P.)

APPLICANT

VERSUS

1. Union of India
Through Secretary
Ministry of Finance
North Block,
New Delhi.
2. The Chairman
Central Board of Direct Taxes
North Block
New Delhi.
3. Chief Commissioner of Income Tax
Aaykar Bhawan,
Hoshangabad Road
Bhopal.

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 2.9.2004 in OA No.817/2002

2. In the present RA, no clerical error or glaring mistake has been pointed out by the applicant. It is the settled legal position that the review proceedings are to be strictly confined to ambit and scope of Order 47 Rule 1 of CPC. In exercise of the jurisdiction under Order 47 Rule 1 CPC it is not permissible for an erroneous decision to be re-heard and corrected. A review petition, it must be remembered has a limited purpose and cannot be allowed to be an appeal in disguise (See-Parson Devi Vs. Sumitri Devi and Others, JT 1997(8) SC 480).

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


(Madan Mohan)
Judicial Member


(M.P. Singh)
Vice Chairman