25. 12-9-2003 MA 1846/2003 OA 531/2003



Present: Sh. Y.K. Kapoor, applicant No. 2 in person.

Sh. N.K. Aggarwal, learned counsel for respondents.

Heard Sh. Y.K.Kapoor, applicant No.2 in OA 531/2003 and Sh. N.K.Aggarwal, learned counsel for the respondents, in MA 1846/2003 at some length.

- The above MA has been filed by the respondents on 2. 2-9-2003 praying for extension of time by six months from the date of the order in the MA to implement the Tribunal's order dated 29-7-2003 in the aforesaid OA. This prayer has been vehemently opposed by Sh. Y.K.Kapoor, applicant very No.2 submitted that the extension of time prayed for is nothing contumacious attempt on the part but the respondents not to implement the Tribunal's order. He has submitted that there are sufficient facilities by way of cars to implement the Tribunal's order immediately, which the respondents for reasons best known to them are not doing.
- 3. On the other hand Sh. N.K.Aggarwal, learned sr. counsel has submitted that there are genuine difficulties being faced by the Department for which they are trying to take steps to procure new cars etc. so that the Tribunal's orders can be fully implemented which takes time. He has submitted that it is only on this count that MA has been filed for seeking extension of time by six months.
- 4. We have carefully considered the pleadings and submissions of the parties.

5. During the hearing, it was contended by Sh.

N.K.Aggarwal, learned sr. counsel that even if the

Department is unable to provide independent cars to the

Members for their official use, they are being paid certain
allowances.

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- 6. Sh. Y.K.Kapoor, applicant No.2 on the other hand submits that after the aforesaid order of the Tribunal dated 29-7-2003, respondents have provided some Members for example S/Shri R.K.Gupta and K.C.Singhal, with independent cars while rest of the Members of ITAT are made to share the cars.
- 7. It is relevant to note that in Tribunal's order dated 29-7-2003, no particular time had been stated for implementation of the orders. More than one month later, the MA has been filed on 2-9-2003 seeking six months extension of time from the date of the order in MA, which in the circumstances of the case, we consider as unreasonable and unjustified. Taking into account the relevant facts and circumstances of the case including the aforesaid order of the Tribunal, we grant the respondents two weeks from the date of receipt of a copy of this order to fully implement the Tribunal's order dated 29-7-2003 making it clear that the frame should be strictly adhered.
 - ë 8. MA is disposed o as above.

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(Smt. Lakshmi Swaminathan) Vice-Chairman (J)