

**IN THE HIGH COURT OF UTTARAKHAND**  
**AT NAINITAL**

THE HON'BLE THE CHIEF JUSTICE SRI G. NARENDAR  
AND  
THE HON'BLE SRI JUSTICE ALOK MAHRA

**REVIEW APPLICATION MCC NO. 04 OF 2025**

IN

**WRIT PETITION (M/B) NO. 121 OF 2025**

**12<sup>TH</sup> SEPTEMBER, 2025**

Shankar Dutt Chandola  
and another ..... Petitioners/review applicants

Versus

State of Uttarakhand & ors. .... Respondents

**WITH**

**REVIEW APPLICATION MCC NO. 05 OF 2025**

IN

**WRIT PETITION (M/S) NO. 2920 OF 2024**

Devi Dutt Pathak ..... Petitioner/review applicant

Versus

State of Uttarakhand & ors. .... Respondents

Counsel for the petitioner(s) : Mr. D.K. Joshi, learned counsel for  
the review applicants

Counsel for the respondents : Ms. Puja Banga, learned Brief Holder  
for the State

**The Court made the following:**

**ORDER:** (per Hon'ble The Chief Justice Sri G. Narendar)

1. Counsel for the review applicants seeks to reargue by pointing out Section 98 of the Uttarakhand GST Act stating that once an issue is decided it need not be re-agitated by anybody else and it is applicable to everybody.

2. It is his case that in respect of tappers of resin of the forest department no such deductions are made. If that be so, it is for the petitioner to approach the proper officer or the competent authority and it is not something that can be gone into and appreciated in a proceedings under Article 226 of the Constitution of India.

3. It is apparent that the applicant is virtually attempting to reargue the matter which is impermissible in the light of the law laid down by Hon'ble Apex Court in ***S. Madhusudhan Reddy vs V. Narayana Reddy and others***, reported in **(2022) 17 SCC 255**, wherein in Para 33, it has been held as under:

“33. As can be seen from the above exposition of law, it has been consistently held by this Court in several judicial pronouncements that the Court's jurisdiction of review, is not the same as that of an appeal. A judgment can be open to review if there is a mistake or an error apparent on the face of the record, but an error that has to be detected by a process of reasoning, cannot be described as an error apparent on the face of the record for the Court to

exercise its powers of review under Order 47 Rule 1 [CPC](#). In the guise of exercising powers of review, the Court can correct a mistake but not substitute the view taken earlier merely because there is a possibility of taking two views in a matter. A judgment may also be open to review when any new or important matter of evidence has emerged after passing of the judgment, subject to the condition that such evidence was not within the knowledge of the party seeking review or could not be produced by it when the order was made despite undertaking an exercise of due diligence. There is a clear distinction between an erroneous decision as against an error apparent on the face of the record. An erroneous decision can be corrected by the Superior Court, however an error apparent on the face of the record can only be corrected by exercising review jurisdiction. Yet another circumstance referred to in Order 47 Rule 1 for reviewing a judgment has been described as “*for any other sufficient reason*”. The said phrase has been explained to mean “*a reason sufficient on grounds, at least analogous to those specified in the rule*” (refer: *Chajju Ram v. Neki*, 1922 SCC OnLine PC 11 and *Moran Mar Basselios Catholicos v. Mar Poulose Athanasius*, (1954) 2 SCC 42).”

4. Accordingly, both the review applications are rejected.

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**G. NARENDAR, C.J.**

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**ALOK MAHRA, J.**

Dt: 12<sup>TH</sup> SEPTEMBER, 2025  
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