



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF AUGUST, 2026

BEFORE

THE HON'BLE MR. JUSTICE E.S.INDIRESH

REVIEW PETITION NO.238 OF 2026

BETWEEN:

1. THE AL-JAMIA MOHAMADIYAH
EDUCATION SOCIETY
HAVING ITS HEAD OFFICE
AT NO.6/A, HAZRAT TERRACE ANNEXE,
SHAIKH HAFIUDDIN MARG,
MUMBAI - 400 008.

ALSO AT
THE AL-JAMIA MOHAMADIYAH
EDUCATION SOCIETY,
THANISANDRA MAIN ROAD,
R.K. HEGDE NAGAR,
BENGALURU - 560 077,
REP. BY ITS CHIEF EXECUTIVE OFFICER
MR. KHALID MUSHARRUF,
S/O R. ABDUL JALEEL,
AGED ABOUT 48 YEARS.

...PETITIONER

(BY SRI. S.S. NAGANAND, SENIOR ADVOCATE FOR
SRI. M.P.SRIKANTH, ADVOCATE)

Digitally signed by
CHANDRA S A
Location: HIGH
COURT OF
KARNATAKA



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

AND

1. STATE OF KARNATAKA
REPRESENTED BY
PRINCIPAL SECRETARY,
PRIMARY AND SECONDARY EDUCATION,
M.S.BUILDING,
DR.AMBEDKAR VEEDHI,
BENGALURU -560 001.
2. THE COMMISIONER,
SCHOOL EDUCATION AND
LITERACY DEPARTMENT,
NEW PUBLIC OFFICES,
NRUPATHUNGA ROAD,
BENGALURU - 560 001.
3. THE DIRECTOR,
PRIMARY EDUCATION DEPARTMENT,
SCHOOL EDUCATION AND
LITERACY DEPARTMENT,
NEW PUBLIC OFFICES,
NRUPATHUNGA ROAD,
BENGALURU - 560 001.
4. THE DIRECTOR,
SECONDARY EDUCATION DEPARTMENT,
SCHOOL EDUCATION AND
LITERACY DEPARTMENT,
NEW PUBLIC OFFICES,
NRUPATHUNGA ROAD,
BENGALURU -560 001.



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

5. DEPUTY DIRECTOR
SCHOOL EDUCATION AND
LITERACY DEPARTMENT,
SOUTH-4, KALASIPALYA,
BENGALURU-560002.
6. BLOCK EDUCATION OFFICER,
SCHOOL EDUCATION AND
LITERACY DEPARTMENT,
SOUTH-4, KR PURAM,
BENGALURU-560036.
7. SRI. MASEEH AHMED,
S/O. DASTAGIR,
AGED ABOUT 43 YEARS,
R/AT NO.208/232,
BANNERGHATTA ROAD,
NEAR SANABIL SCHOOL,
HOMMADEVANAHALLI,
GOTTIGERE,
BENGALURU-560 083.
8. SRI. CHAND PASHA,
S/O. SATTAR SAB,
AGED ABOUT 60 YEARS,
R/AT NO.1/1, 2ND CROSS,
6TH MAIN ROAD,
PADARAYANAPURA,
BENGALURU-560026.
9. SRI. ABDUAL HAMED PASHA,
S/O. ABDUL KHADAR,
AGED ABOUT 49 YEARS,
R/AT NO.223, 5TH CROSS,
GANGONDANAHALLI,



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

NAYANDAHALLI,
BENGALURU SOUTH,
BENGALURU-560 039.

...RESPONDENTS

(BY SMT. B.P. RADHA, AGA FOR R1 TO R6;
SMT. P. VARALAKSHMI, ADVOCATE FOR R7
SRI. T. NARAYANA SWAMY, ADVOCATE FOR
SRI. BASAVARAJA PATEL G.K., ADVOCATE FOR R8;
SRI. M. NARAYANA BHAT, ADVOCATE FOR R9)

THIS REVIEW PETITION IS FILED UNDER ORDER XLVII
RULE 1 OF CPC., PRAYING TO REVIEW THE ORDER DATED
10.04.2026 PASSED ON WRIT PETITION NO.2595/2026 (EDN-
RES) VIDE ANNEXURE-A AND RESTORE WRIT PETITION
NO.2595/2026 (EDN-RES) TO ITS FILE IN THE ENDS OF
JUSTICE.

THIS REVIEW PETITION HAVING BEEN RESERVED FOR
ORDERS, COMING ON FOR PRONOUNCEMENT THIS DAY,
E.S. INDIRESH J., MADE THE FOLLOWING:

CORAM: HON'BLE MR. JUSTICE E.S.INDIRESH

CAV ORDER

1. In this Review Petition, the petitioner is seeking
review of the order dated 10.04.2026 in
W.P.No.2595 of 2026 (Annexure-A).



CNR: KAHC010302342026

2. Heard Sri. S. S. Naganand, learned Senior Counsel appearing on behalf of Sri. M.P. Srikanth, learned counsel for the petitioner; Smt. B.P. Radha, Learned Additional Government Advocate appearing for respondent-State; Smt. P. Varalakshmi, learned counsel appearing for the respondent No.7; Sri. T. Narayana Swamy, learned counsel appearing on behalf of Sri. Basavaraja Patel G.K., learned counsel appearing for the respondent No.8 and Sri. M. Narayana Bhat, learned counsel appearing for the respondent No.9.

3. Sri. S. S. Naganand, learned Senior Counsel for the Review Petitioner, referring to the documents produced in W.P. No. 2595 of 2026, submitted that the registration certificate has been issued to the petitioner, as per Annexure-C. He further submitted that respondent No. 7 herein is claiming a right over



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

the property on the basis of an oral gift allegedly executed in the year 1999 and is interfering with the affairs of the management of the petitioner without any basis. Accordingly, he sought interference by this Court.

4. With regard to the finding recorded by the this court, in the order under review, Sri. S. S. Naganand learned Senior Counsel referred to the order dated 29.09.2015 (Annexure-AE) and submitted that, the change of name in respect of the school as 'Saamar International Islamic School' has been accorded and further contended that, all these schools are under the common management under the 'Al-Jamia Mohamadiyah Education Society', Mumbai and therefore, while referring to Annexure-AF, dated 19.11.2016, it is contended by the learned Senior Counsel that, permission was granted by the



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

respondent-State as to the change of name of the school and therefore, there is no, discrepancy in identifying the various schools which are under the common management of aforementioned Education Society. It is also argued by the learned Senior Counsel by referring to the order dated 20.11.2023, (Annexure-AH) and order dated 18.01.2024 (Annexure-AJ) contended that, the 'Jamia Muhammadiyah Mansoorah' is a Urdu School, established under the very same Education Society and as such, contended that, there is no discrepancy in the name of the various schools under the common management. It is further contended by the learned Senior Counsel by referring to the clarification made by the petitioner-Education Society as per the letter dated 14.12.2024 (Annexure-AK), to the Government and further submitted that, the



CNR: KAHC010302342026

respondent-Government was informed that, the correct name of the society is "The Al- Jamia Muhammadiyah Education Society" and the said aspect of the matter was ignored by this court and arrived at a different conclusion as the respondents have misled this court and accordingly, sought for review of the impugned order.

5. It is further submitted by the learned Senior Counsel by referring to Memorandum dated 30.05.2025 (Annexure-AW), that the petitioner was not having the benefit of the 'Three Members Committee' report dated 14.05.2025 and therefore, the Appellate Authority in Appeal No.8 of 2025 has not considered the aforementioned aspect in the right perspective, however, the same was not brought to the notice of this Court, at the time of arguments and therefore, it is contended by the



CNR: KAHC010302342026

**NC: 2026:KHC:45299
RP No. 238 of 2026**

learned Senior Counsel that the impugned order passed by this court requires to be reviewed.

6. It is also contended by the learned Senior Counsel, by referring to the finding recorded by the Appellate Authority in Appeal No.8 of 2025 (Annexure-AY,) that the Appellate Authority has misconstrued the fact that, the 'Saamar International Islamic School' is different from the 'Al-Jamia Mohamadiyah Education Society' and therefore, contended that the impugned order requires to be reviewed.

7. It is further contended that the civil suit in O.S. No. 25314 of 2024 is pending consideration before the competent Court, wherein the parties are agitating their respective rights with regard to the title to the land in question. Therefore, it is contended that the only issue that arises for



CNR: KAHC010302342026

**NC: 2026:KHC:45299
RP No. 238 of 2026**

consideration in the present petition is whether there is any discrepancy in the name of the Institution/Establishment in respect of the various schools run by the common management, i.e., the aforementioned Society. Accordingly, the learned Senior Counsel sought interference by this Court.

8. It is also argued by the learned Senior Counsel, referring to the proceedings before the Charity Commissioner, Maharashtra State, Mumbai (Annexure-AAJ), that the competent authority has rejected the claim made by respondent No. 7, which order came to be confirmed by the High Court of Judicature at Bombay in W.P. No. 11254 of 2025 (Annexure-AAK), and the same was thereafter confirmed by the Hon'ble Supreme Court in SLP No. 31911 of 2025 by order dated 17.11.2025 (Annexure-AAL). Hence, it is contended that the



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

matter requires reconsideration by this Court and that the Review Petition deserves to be allowed.

9. Per contra, Sri. M. Narayana Bhat, learned counsel appearing for the respondent No.9 submitted that, there is no error apparent on the face of the record, and the petitioner-'Al-Jamia Mohamadiyah Education Society' is not a party before the Charity Commissioner, and further, the petitioner-Society has not filed any petition before the Charity Commissioner at Mumbai and therefore, he referred to the judgment of this court in the case of **B.H. Inamdar vs. B.F. Swamy** reported in **ILR 1991 KAR 1654** and submitted that, the Review Petition is not maintainable. He further contended that, CEO of the petitioner-Society, cannot be considered as a trustee of the said Society and accordingly, sought for dismissal of the Review Petition. By referring to



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

Annexure-E, as to the name of the public trust, it is contended by Sri. M. Narayana Bhat that, no Chief Executive Officer name is referred as trustee, who is a party in the proceedings and therefore, sought for dismissal of the petition. It is the categorical submission that the petitioner-Education Society is no where connected with the Institutions run by the "The Al-Jamia Mohamadiyah Education Society' having its head office at Mumbai and therefore, sought for dismissal of the Review Petition.

10. It is further argued by the Sri. M. Narayana Bhat that, the petitioner-Education Society has no locus-standi to challenge the impugned order passed in the W.P.No.2595 of 2026 itself and therefore, sought for dismissal of the Review Petition.



CNR: KAHC010302342026

11. Nextly, Sri. T. Narayana Swamy, learned counsel appearing for the respondent No.8 argued that, the petitioner-Education Society has filed objections to the 'Three Members Committee', and therefore, the arguments advanced by the learned Senior Counsel for the petitioner that, report of the 'Three Member Committee' is not served, is baseless. He further contended that, the learned Senior Counsel is raising new plea before this court in the Review Petition which was not urged in the writ petition and therefore, he refers to the Annexure-R8(10) and R8(11) in statement of objections and submitted that the petitioner-Education Society is getting benefit from the Government and running Madarasa School and therefore, he sought for dismissal of the Review Petition.



CNR: KAHC010302342026

12. Smt. P. Varalakshmi learned counsel appearing for the respondent No.7, sought for dismissal of the Review Petition and submitted that the portion of the land in which the petitioner is running a Education Institution is belonging to respondent No.7 and therefore, she sought for dismissal of the Review Petition.

13. Smt. B.P. Radha, Learned Additonal Government Advocate sought to justify the impugned order passed by this court.

14. In the light of the submission made by the learned counsel appearing for the parties, on careful consideration of the arguments advanced by the learned Senior Counsel appearing for the petitioner, I have carefully examined the finding recorded by this court. Perusal of the writ papers would indicate that, as per recognition certificate dated 24.06.2010



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

(Annexure-R), governing council of 'Al- Jamia Mohamadiyah Education Society' (reg.) Mominpura, Bombay has been certified and given a recognition to 'Jamia Mohammadiyah Mansoor English High School' and the said certificate is contrary to the certificate referred to by the learned Senior Counsel for the petitioner-Education Society as per Annexure-A to the writ petition. The respondent-authorities have sought for explanation from the petitioner-Education Society as to run different schools in the same complex and remitting fees in different accounts and as such, conducted the inspection, wherein, it is found that, the petitioner -Education Society is changing the names while collecting the fees from the students and that apart, imparting Madarasa Education, without seeking permission from the competent authority. The respondent-authorities



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

based on the correspondence with the authorities at Mumbai, have arrived at a conclusion that, there is no registered Society, like Al-Jamia Mohammadiyah Mansoor Education Society as per Annexure-R8 and the Bank account has been opened in the name of unregistered society. In that view of the matter, the Review Petitioner has not made out a case for interference in this Review Petition.

15. It is a well-settled principle of law that the exercise of review jurisdiction under Section 114 of the Code of Civil Procedure, 1908, is subject to well-defined and limited parameters. It is relevant to cite the judgment of the Hon'ble Supreme Court in the case of ***Shri Ram Sahu (Dead) Through Legal Representatives and Others v. Vinod Kumar Rawat and Others***, reported in ***(2021) 13 SCC 1***, the Hon'ble Supreme Court has reiterated the



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

principles governing the exercise of review jurisdiction and, at paragraph 7, laid down the relevant guidelines for entertaining a review petition, which read as under:

" 7. While considering the aforesaid question, the scope and ambit of the Court's power under Section 114 read with Order 47 Rule 1CPC is required to be considered and for that few decisions of this Court are required to be referred to.

***7.1.** In Haridas Das v. Usha Rani Banik [Haridas Das v. Usha Rani Banik, (2006) 4 SCC 78] while considering the scope and ambit of Section 114CPC read with Order 47 Rule 1CPC it is observed and held in paras 14 to 18 as under : (SCC pp. 83-84)*

"14. In Meera Bhanja v. Nirmala Kumari Choudhury [Meera Bhanja v. Nirmala Kumari Choudhury, (1995) 1 SCC 170] it was held that : (SCC pp. 172-73, para 8)

'8. It is well settled that the review proceedings are not by way of an appeal and have to be strictly confined to the scope and ambit of Order 47 Rule 1 CPC. In connection with the limitation of the powers of the court under Order 47 Rule 1, while dealing with



CNR: KAHC010302342026

similar jurisdiction available to the High Court while seeking to review the orders under Article 226 of the Constitution of India, this Court in Aribam Tuleshwar Sharma v. Aribam Pishak Sharma [Aribam Tuleshwar Sharma v. Aribam Pishak Sharma, (1979) 4 SCC 389] speaking through Chinnappa Reddy, J. has made the following pertinent observations : (SCC p. 390, para 3)

"3. ... It is true ... there is nothing in Article 226 of the Constitution to preclude the High Court from exercising the power of review which inheres in every court of plenary jurisdiction to prevent miscarriage of justice or to correct grave and palpable errors committed by it. But, there are definitive limits to the exercise of the power of review. The power of review may be exercised on the discovery of new and important matter or evidence which, after the exercise of due diligence was not within the knowledge of the person seeking the review or could not be produced by him at the time when the order was made; it may be exercised where some mistake or error apparent on the face of the record is found, it may also be exercised on any analogous ground. But, it may not be exercised on the ground that the decision was erroneous on merits. That would be the province of a court of appeal. A power of review is not to be confused with appellate powers which may enable an



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

appellate court to correct all manner of errors committed by the subordinate court.” ’

15. A perusal of Order 47 Rule 1 shows that review of a judgment or an order could be sought : (a) from the discovery of new and important matters or evidence which after the exercise of due diligence was not within the knowledge of the applicant; (b) such important matter or evidence could not be produced by the applicant at the time when the decree was passed or order made; and (c) on account of some mistake or error apparent on the face of the record or any other sufficient reason.

16. In Aribam Tuleshwar Sharma v. Aribam Pishak Sharma [Aribam Tuleshwar Sharma v. Aribam Pishak Sharma, (1979) 4 SCC 389] , this Court held that there are definite limits to the exercise of power of review. In that case, an application under Order 47 Rule 1 read with Section 151 of the Code was filed which was allowed and the order passed by the Judicial Commissioner was set aside and the writ petition was dismissed. On an appeal to this Court it was held as under : (SCC p. 390, para 3)

'3. It is true as observed by this Court in Shivdev Singh v. State of Punjab [Shivdev Singh v. State of



CNR: KAHC010302342026

Punjab, AIR 1963 SC 1909] there is nothing in Article 226 of the Constitution to preclude a High Court from exercising the power of review which inheres in every court of plenary jurisdiction to prevent miscarriage of justice or to correct grave and palpable errors committed by it. But, there are definitive limits to the exercise of the power of review. The power of review may be exercised on the discovery of new and important matter or evidence which, after the exercise of due diligence was not within the knowledge of the person seeking the review or could not be produced by him at the time when the order was made; it may be exercised where some mistake or error apparent on the face of the record is found; it may also be exercised on any analogous ground. But, it may not be exercised on the ground that the decision was erroneous on merits. That would be the province of a court of appeal. A power of review is not to be confused with appellate powers which may enable an appellate court to correct all manner of errors committed by the subordinate court.'

17. The judgment in Aribam case [Aribam Tuleshwar Sharma v. Aribam Pishak Sharma, (1979) 4 SCC 389] has been followed in Meera Bhanja [Meera Bhanja v. Nirmala Kumari Choudhury, (1995) 1 SCC 170] . In that case, it has been reiterated that an error



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

apparent on the face of the record for acquiring jurisdiction to review must be such an error which may strike one on a mere looking at the record and would not require any long-drawn process of reasoning. The following observations in connection with an error apparent on the face of the record in Satyanarayan Laxminarayan Hegde v. Mallikarjun Bhavanappa Tirumale [Satyanarayan Laxminarayan Hegde v. Mallikarjun Bhavanappa Tirumale, AIR 1960 SC 137] were also noted : (AIR pp. 141-42, para 17)

'17. ... An error which has to be established by a long-drawn process of reasoning on points where there may conceivably be two opinions can hardly be said to be an error apparent on the face of the record. Where an alleged error is far from self-evident and if it can be established, it has to be established, by lengthy and complicated arguments, such an error cannot be cured by a writ of certiorari according to the rule governing the powers of the superior court to issue such a writ.'

18. It is also pertinent to mention the observations of this Court in Parsion Devi v. Sumitri Devi [Parsion Devi v. Sumitri Devi, (1997) 8 SCC 715] . Relying upon the judgments in Aribam [Aribam Tuleshwar Sharma v. Aribam Pishak Sharma, (1979) 4 SCC 389] and Meera Bhanja [Meera Bhanja v. Nirmala Kumari



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

Choudhury, (1995) 1 SCC 170] it was observed as under : (SCC p. 719, para 9)

'9. Under Order 47 Rule 1CPC a judgment may be open to review inter alia if there is a mistake or an error apparent on the face of the record. An error which is not self-evident and has to be detected by a process of reasoning, can hardly be said to be an error apparent on the face of the record justifying the court to exercise its power of review under Order 47 Rule 1CPC. In exercise of the jurisdiction under Order 47 Rule 1CPC it is not permissible for an erroneous decision to be 'reheard and corrected'. A review petition, it must be remembered has a limited purpose and cannot be allowed to be 'an appeal in disguise'.' "

7.2. *In Lily Thomas v. Union of India [Lily Thomas v. Union of India, (2000) 6 SCC 224 : 2000 SCC (Cri) 1056] , it is observed and held that the power of review can be exercised for correction of a mistake but not to substitute a view. Such powers can be exercised within the limits of the statute dealing with the exercise of power. It is further observed in the said decision that the words "any other sufficient reason" appearing in Order 47 Rule 1CPC must mean "a reason sufficient on grounds at least analogous to those specified in the rule" as was held in Chhajju Ram v. Neki [Chhajju Ram v. Neki, 1922 SCC OnLine*



CNR: KAHC010302342026

PC 11 : (1921-22) 49 IA 144 : AIR 1922 PC 112] and approved by this Court in Moran Mar Basselios Catholicos v. Mar Poulouse Athanasius [Moran Mar Basselios Catholicos v. Mar Poulouse Athanasius, AIR 1954 SC 526] .

7.3. *In Inderchand Jain v. Motilal [Inderchand Jain v. Motilal, (2009) 14 SCC 663 : (2009) 5 SCC (Civ) 461] in paras 7 to 11 it is observed and held as under : (SCC pp. 668-69)*

"7. Section 114 of the Code of Civil Procedure (for short "the Code") provides for a substantive power of review by a civil court and consequently by the appellate courts. The words "subject as aforesaid" occurring in Section 114 of the Code mean subject to such conditions and limitations as may be prescribed as appearing in Section 113 thereof and for the said purpose, the procedural conditions contained in Order 47 of the Code must be taken into consideration. Section 114 of the Code although does not prescribe any limitation on the power of the court but such limitations have been provided for in Order 47 of the Code; Rule 1 whereof reads as under : (Kamal Sengupta case [State of W.B. v. Kamal Sengupta, (2008) 8 SCC 612 : (2008) 2 SCC (L&S) 735] , SCC p. 631, para 17)



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

'17. The power of a civil court to review its judgment/decision is traceable in Section 114CPC. The grounds on which review can be sought are enumerated in Order 47 Rule 1CPC, which reads as under:

"1. Application for review of judgment.—(1) Any person considering himself aggrieved—

(a) by a decree or order from which an appeal is allowed, but from which no appeal has been preferred,

(b) by a decree or order from which no appeal is allowed, or

(c) by a decision on a reference from a Court of Small Causes,

and who, from 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 decree was passed or order made, or on account of some mistake or error apparent on the face of the record, or for any other sufficient reason, desires to obtain a review of the decree passed or order made against him, may apply for a review of judgment of the court which passed the decree or made the order."



CNR: KAHC010302342026

8. An application for review would lie inter alia when the order suffers from an error apparent on the face of the record and permitting the same to continue would lead to failure of justice. In Rajender Kumar v. Rambhai [Rajender Kumar v. Rambhai, (2007) 15 SCC 513 : (2010) 3 SCC (Cri) 584] this Court held : (SCC p. 514, para 6)

'6. The limitations on exercise of the power of review are well settled. The first and foremost requirement of entertaining a review petition is that the order, review of which is sought, suffers from any error apparent on the face of the order and permitting the order to stand will lead to failure of justice. In the absence of any such error, finality attached to the judgment/order cannot be disturbed.'

9. The power of review can also be exercised by the court in the event discovery of new and important matter or evidence takes place which despite exercise of due diligence was not within the knowledge of the applicant or could not be produced by him at the time when the order was made. An application for review would also lie if the order has been passed on account of some mistake. Furthermore, an application for review shall also lie for any other sufficient reason.



CNR: KAHC010302342026

10. It is beyond any doubt or dispute that the review court does not sit in appeal over its own order. A rehearing of the matter is impermissible in law. It constitutes an exception to the general rule that once a judgment is signed or pronounced, it should not be altered. It is also trite that exercise of inherent jurisdiction is not invoked for reviewing any order.

11. Review is not appeal in disguise. In Lily Thomas v. Union of India [Lily Thomas v. Union of India, (2000) 6 SCC 224 : 2000 SCC (Cri) 1056] this Court held : (SCC p. 251, para 56)

'56. It follows, therefore, that the power of review can be exercised for correction of a mistake but not to substitute a view. Such powers can be exercised within the limits of the statute dealing with the exercise of power. The review cannot be treated like an appeal in disguise.' "

15. It is also relevant to extract the scope of review as laid down by the Hon'ble Supreme Court in the case of ***Sanjay Kumar Agarwal vs. State Tax Officer (1) and Another*** reported in ***(2024) 2 SCC 362*** wherein, paragraphs 7 to 24 reads as under:



CNR: KAHC010302342026

**NC: 2026:KHC:45299
RP No. 238 of 2026**

" Scope of review

7. At the outset, it may be stated that the power to review its judgments has been conferred on the Supreme Court by Article 137 of the Constitution of India. Of course, that power is subject to the provisions of any law made by Parliament or the Rules made under Article 145. The Supreme Court in exercise of the powers conferred under Article 145 of the Constitution of India has framed the Supreme Court Rules, 2013. Order 47 of Part IV thereof deals with the provisions of review. Accordingly, in a civil proceeding, an application for review is entertained only on the grounds mentioned in Order 47 Rule 1 of the Code of Civil Procedure and in a criminal proceeding on the ground of an error apparent on the face of record. However, it may be noted that neither Order 47CPC nor Order 47 of the Supreme Court Rules limits the remedy of review only to the parties to the judgment under review. Even a third party to the proceedings, if he considers himself to be an "aggrieved person", may take recourse to the remedy of review petition. The quintessence is that the person should be aggrieved by the judgment and order passed by this Court in some respect. [Union of India v. Nareshkumar Badrikumar Jagad, (2019) 18 SCC 586] In view of the said legal position, the



CNR: KAHC010302342026

review petitioners who claimed to be the "aggrieved persons" by the impugned judgment dated 6-9-2022 [State Tax Officer v. Rainbow Papers Ltd., (2023) 9 SCC 545] , were permitted to file review petitions and were heard by the Court.

8. *Before adverting to the contentions raised by the learned counsel for the parties, let us regurgitate the well-settled law on the scope of review as contemplated in Order 47 of the Supreme Court Rules read with Order 47CPC.*

9. *In the words of Krishna Iyer J., (as his Lordship then was) "a plea of review, unless the first judicial view is manifestly distorted, is like asking for the Moon. A forensic defeat cannot be avenged by an invitation to have a second look, hopeful of discovery of flaws and reversal of result. A review in the counsel's mentation cannot repair the verdict once given. So, the law laid down must rest in peace." [Northern India Caterers (India) Ltd. v. State (UT of Delhi), (1980) 2 SCC 167]*

10. *It is also well-settled that a party is not entitled to seek a review of a judgment delivered by this Court merely for the purpose of a rehearing and a fresh decision of the case. The normal principle is that a judgment pronounced by the Court is final,*



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

and departure from that principle is justified only when circumstances of a substantial and compelling character make it necessary to do so. [Sajjan Singh v. State of Rajasthan, 1964 SCC OnLine SC 25 : AIR 1965 SC 845]

11. *In Parsion Devi v. Sumitri Devi [Parsion Devi v. Sumitri Devi, (1997) 8 SCC 715] , this Court made very pivotal observations : (SCC p. 719, para 9)*

"9. Under Order 47 Rule 1CPC a judgment may be open to review inter alia if there is a mistake or an error apparent on the face of the record. An error which is not self-evident and has to be detected by a process of reasoning, can hardly be said to be an error apparent on the face of the record justifying the court to exercise its power of review under Order 47 Rule 1CPC. In exercise of the jurisdiction under Order 47 Rule 1CPC it is not permissible for an erroneous decision to be "reheard and corrected". A review petition, it must be remembered has a limited purpose and cannot be allowed to be "an appeal in disguise"."

(emphasis supplied)

12. *Again, in Shanti Conductors (P) Ltd. v. Assam SEB [Shanti Conductors (P)*



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

Ltd. v. Assam SEB, (2020) 2 SCC 677 : (2020) 2 SCC (Civ) 788] , a three-Judge Bench of this Court following Parsion Devi v. Sumitri Devi [Parsion Devi v. Sumitri Devi, (1997) 8 SCC 715] dismissed the review petitions holding that the scope of review is limited and under the guise of review, the petitioner cannot be permitted to reagitate and reargue the questions which have already been addressed and decided.

13. *Recently, in Shri Ram Sahu v. Vinod Kumar Rawat [Shri Ram Sahu v. Vinod Kumar Rawat, (2021) 13 SCC 1 : (2023) 2 SCC (Civ) 686] , this Court restated the law with regard to the scope of review under Section 114 read with Order 47CPC.*

14. *In Arun Dev Upadhyaya v. Integrated Sales Service Ltd. [Arun Dev Upadhyaya v. Integrated Sales Service Ltd., (2023) 8 SCC 11 : (2023) 4 SCC (Civ) 123] , this Court reiterated the law and held that : (SCC p. 21, para 35)*

"35. From the above, it is evident that a power to review cannot be exercised as an appellate power and has to be strictly confined to the scope and ambit of Order 47 Rule 1CPC. An error on the face of record must be such an error which, mere looking at the record should strike and it should not require any



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

long-drawn process of reasoning on the points where there may conceivably be two opinions.”

15. *It is very pertinent to note that recently the Constitution Bench in Beghar Foundation v. K.S. Puttaswamy (Aadhaar Review-5 J.) [Beghar Foundation v. K.S. Puttaswamy (Aadhaar Review-5 J.), (2021) 3 SCC 1] , held that even the change in law or subsequent decision/judgment of coordinate Bench or larger Bench by itself cannot be regarded as a ground for review.*

16. *The gist of the aforestated decisions is that:*

16.1. *A judgment is open to review inter alia if there is a mistake or an error apparent on the face of the record.*

16.2. *A judgment pronounced by the court is final, and departure from that principle is justified only when circumstances of a substantial and compelling character make it necessary to do so.*

16.3. *An error which is not self-evident and has to be detected by a process of reasoning, can hardly be said to be an error apparent on the face of record justifying the court to exercise its power of review.*



CNR: KAHC010302342026

16.4. *In exercise of the jurisdiction under Order 47 Rule 1CPC, it is not permissible for an erroneous decision to be "reheard and corrected".*

16.5. *A review petition has a limited purpose and cannot be allowed to be "an appeal in disguise".*

16.6. *Under the guise of review, the petitioner cannot be permitted to reagitate and reargue the questions which have already been addressed and decided.*

16.7. *An error on the face of record must be such an error which, mere looking at the record should strike and it should not require any long-drawn process of reasoning on the points where there may conceivably be two opinions.*

16.8. *Even the change in law or subsequent decision/judgment of a coordinate or larger Bench by itself cannot be regarded as a ground for review.*

Analysis

17. *Keeping in view the aforestated legal position, let us examine whether the review petitioners have been able to make out any case within the ambit of Order 47 of the Supreme Court Rules, read with Order 47CPC, for reviewing the impugned judgment*



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

[State Tax Officer v. Rainbow Papers Ltd., (2023) 9 SCC 545].

18. *We have heard Mr Harish N. Salve, Mr Naveen Pahwa, Mr Dhruv Mehta, Mr Ramji Srinivasan, Mr Siddharth Bhatnagar, and Mr Sumesh Dhawan, respective learned Senior Counsel and other learned counsel for the review petitioners/interveners, as also Mr Maninder Singh, learned Senior Counsel and Ms Aastha Mehta, learned counsel for the respondents.*

19. *The learned Senior Counsel and the learned counsel for the review petitioners/interveners placing heavy reliance on the observations made by a two-Judge Bench of this Court in Paschimanchal Vidyut Vitran Nigam Ltd. v. Raman Ispat (P) Ltd. [Paschimanchal Vidyut Vitran Nigam Ltd. v. Raman Ispat (P) Ltd., (2023) 10 SCC 60 : (2023) 4 SCC (Civ) 489] , delivered on 17-7-2023, submitted that the Court in the impugned judgment had failed to consider the waterfall mechanism contained in Section 53, as also failed to consider other provisions of IBC. They have relied upon the observations made by the coordinate Bench in the following paragraph : (SCC pp. 94-95, para 53)*



CNR: KAHC010302342026

"53. Rainbow Papers case [State Tax Officer v. Rainbow Papers Ltd., (2023) 9 SCC 545] did not notice the "waterfall mechanism" under Section 53 — the provision had not been adverted to or extracted in the judgment. Furthermore, Rainbow Papers case [State Tax Officer v. Rainbow Papers Ltd., (2023) 9 SCC 545] was in the context of a resolution process and not during liquidation. Section 53, as held earlier, enacts the waterfall mechanism providing for the hierarchy or priority of claims of various classes of creditors. The careful design of Section 53 locates amounts payable to secured creditors and workmen at the second place, after the costs and expenses of the liquidator payable during the liquidation proceedings. However, the dues payable to the Government are placed much below those of secured creditors and even unsecured and operational creditors. This design was either not brought to the notice of the court in Rainbow Papers case [State Tax Officer v. Rainbow Papers Ltd., (2023) 9 SCC 545] or was missed altogether. In any event, the judgment has not taken note of the provisions of IBC which treat the dues payable to the secured creditors at a higher footing than dues payable to the Central or the State Government."



CNR: KAHC010302342026

20. *Taking recourse to the said observations made by the coordinate Bench, the learned counsel for the review petitioners have urged to review the impugned judgment [State Tax Officer v. Rainbow Papers Ltd., (2023) 9 SCC 545] . The said submission of the learned counsel for the review petitioners deserves to be outrightly rejected for the simple reason that any passing reference of the impugned judgment made by the Bench of equal strength could not be a ground for review. It is well-settled proposition of law that a coordinate Bench cannot comment upon the discretion exercised or judgment rendered by another coordinate Bench of the same strength. If a Bench does not accept as correct the decision on a question of law of another Bench of equal strength, the only proper course to adopt would be to refer the matter to the larger Bench, for authoritative decision, otherwise the law would be thrown into the state of uncertainty by reason of conflicting decisions.*

21. *In Jaisri Sahu v. Rajdewan Dubey [Jaisri Sahu v. Rajdewan Dubey, 1961 SCC OnLine SC 114 : AIR 1962 SC 83] , a Bench of four Judges has made very pertinent observations in this regard : (AIR p. 88, para 10)*



CNR: KAHC010302342026

NC: 2026:KHC:45299
RP No. 238 of 2026

"10. ... Law will be bereft of all its utility if it should be thrown into a state of uncertainty by reason of conflicting decisions, and it is therefore desirable that in case of difference of opinion, the question should be authoritatively settled."

22. *In Mamleshwar Prasad v. Kanhaiya Lal [Mamleshwar Prasad v. Kanhaiya Lal, (1975) 2 SCC 232] , it was observed that : (SCC p. 235, para 7)*

"7. Certainty of the law, consistency of rulings and comity of courts — all flowering from the same principle — converge to the conclusion that a decision once rendered must later bind like cases. We do not intend to detract from the rule that, in exceptional instances, where by obvious inadvertence or oversight a judgment fails to notice a plain statutory provision or obligatory authority running counter to the reasoning and result reached, it may not have the sway of binding precedents. It should be a glaring case, an obtrusive omission."

23. *A precise observation made by a three-Judge Bench in Sant Lal Gupta v. Modern Coop. Group Housing Society Ltd. [Sant Lal Gupta v. Modern Coop. Group Housing Society Ltd., (2010) 13 SCC 336 : (2010) 4 SCC (Civ) 904] , is worth noting : (SCC p. 343, para 17)*



CNR: KAHC010302342026

"17. A coordinate Bench cannot comment upon the discretion exercised or judgment rendered by another coordinate Bench of the same court. The rule of precedent is binding for the reason that there is a desire to secure uniformity and certainty in law. Thus, in judicial administration, precedents which enunciate the rules of law form the foundation of the administration of justice under our system. Therefore, it has always been insisted that the decision of a coordinate Bench must be followed. (Vide Tribhovandas Purshottamdas Thakkar v. Ratilal Motilal Patel [Tribhovandas Purshottamdas Thakkar v. Ratilal Motilal Patel, 1967 SCC OnLine SC 123 : AIR 1968 SC 372] , Sub-Committee of Judicial Accountability v. Union of India [Sub-Committee of Judicial Accountability v. Union of India, (1992) 4 SCC 97] , and State of Tripura v. Tripura Bar Assn. [State of Tripura v. Tripura Bar Assn., (1998) 5 SCC 637 : 1998 SCC (L&S) 1426])"

24. *Apart from the well-settled legal position that a coordinate Bench cannot comment upon the judgment rendered by another coordinate Bench of equal strength and that subsequent decision or a judgment of a coordinate Bench or larger Bench by itself cannot be regarded as a ground for review, the submissions made by the learned counsel for the*



CNR: KAHC010302342026

review petitioners that the Court in the impugned decision had failed to consider the waterfall mechanism as contained in Section 53 and failed to consider other provisions of IBC, are factually incorrect. As evident from the bare reading of the impugned judgment [State Tax Officer v. Rainbow Papers Ltd., (2023) 9 SCC 545] , the Court had considered not only the waterfall mechanism under Section 53 IBC but also the other provisions of IBC for deciding the priority for the purpose of distributing the proceeds from the sale as liquidation assets."

16. Following the declaration of law made by the Hon'ble Supreme Court in the aforementioned cases, I am of the view that there is no error apparent on the face of the record. It is pertinent to mention here that, the aspects addressed by the learned Senior Counsel for the petitioner has been answered in this impugned order and therefore, the Review Petition requires to be rejected as the Review Petitioner has not made out case for interference in



CNR: KAHC010302342026

**NC: 2026:KHC:45299
RP No. 238 of 2026**

the order dated 10.04.2026 in W.P.No.2495 of 2026. Though the learned Senior Counsel for the petitioner-Education Society raised several grounds, however, this court while exercising review jurisdiction cannot entertain the petition as an Appellate Court against the order under review and therefore, I am of the view that no grounds have been made out for interference in this Review Petition. Accordingly, the Review Petition stands ***dismissed***.

**SD/-
(E.S.INDIRESH)
JUDGE**

SB

List No.: 1 Sl No.: 72