



**RA-CW-345-2026 (O&M) in
CWP-5835-2017**

-1-

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

133

**RA-CW-345-2026 (O&M) in
CWP-5835-2017
Date of decision: 20.07.2026**

Tej Singh @ Teja Singh

....Review Applicant/Petitioner

Vs.

Financial Commissioner (Appeals), Punjab and others

....Respondents

CORAM : HON'BLE MR. JUSTICE HARSH BUNGER

Present: Mr. Baltej Singh Sidhu, Sr. Advocate with
Mr. Chandan Singh, Advocate and
Ms. Mannat Khurana, Advocate
for the review applicant/petitioner.

Mr. Nirmaljit Singh Diwana, Sr. DAG, Punjab.

HARSH BUNGER J. (Oral)

The present review application has been filed seeking review of the judgment dated 13.03.2026 (Annexure A-1) passed by this Court in CWP No. 5835 of 2017.

2. The instant review application is being filed in pursuance to the liberty granted by the Hon'ble Division Bench of this Court in LPA No.1342 of 2026, vide order dated 11.05.2026. The relevant extract thereof reads as follows:-

“After arguing for some time, learned senior counsel for the appellant submits that certain documents could not be brought to the notice of learned Single Judge, which were placed in the present appeal by way of additional evidence, hence, the present appeal along with application may kindly be disposed of having been not pressed any further, with liberty to



**RA-CW-345-2026 (O&M) in
CWP-5835-2017**

-2-

file a review before the learned Single Judge based upon such documents.

Ordered accordingly.”

3. The instant review application has been filed primarily on the following grounds:-

*“7. That above said documents i.e., **Annexure A-2 to 4** could not be brought before this Hon'ble Court due to the reason that the review-applicant engaged Sh. CM Munjal, Advocate to challenge the impugned orders passed in the matter, who filed the abovenoted Writ Petition. Actually, Mr. CM Munjal was counsel for Respondent no. 4, Gurjant Singh/contesting respondent before the Respondent no. 1 in ROA-09-2014. When Mr. CM Munjal realised that he filed the above noted writ petition on behalf of the petitioner unintentionally due to bonafide mistake, he filed CM no. 9330/2017 in the above noted writ petition to withdraw the power of attorney on behalf of petitioner, Teja Singh. Copy of the said application dated 11.07.2017 is attached herewith the application as **Annexure A-6** and in the said application this Hon'ble Court pleased to pass the following order on 16.08.2017 which is reproduced hereunder:*

*"Present: Mr.C.M. Munjal, Advocate, for the
applicant/petitioner.*

*Ms.Deepali Puri, Addl. A.G., Punjab, for
respondents No.1 to 3.*

None for respondents No.4 to 10.

*This application is filed for seeking
permission to withdraw the power of attorney on behalf
of the petitioner.*

*Notice in the application to the counsel for
the non-applicants.*



**RA-CW-345-2026 (O&M) in
CWP-5835-2017**

-3-

At this stage, Ms.Deepali Puri, Addl. A.G., Punjab accepts notice on behalf of respondents No.1 to 3. To await the presence respondent No.4, who could not serve for want of summons as he is the only contesting respondent, the case is adjourned to 09.10.2017.

Respondent No.4 be served through dasti summons for 9.10.2017.

(RAKESH KUMAR JAIN)

16.08.2017

JUDGE"

Thereafter, no order passed in the abovesaid application i.e., CM-9330-2017. Mr. CM Munjal never informed the review-applicant about the filing of said application and never informed the review-applicant to engage a new counsel. Thereafter, different counsels appeared in the Writ petition on behalf of the review-applicant without there being any Wakaltnama in their favour by the review-applicant. After the dismissal of the abovenoted Writ Petition, Mr. CM Munjal handed over the brief to the review-applicant with advice to engage a new counsel for filing LPA, etc. During the pendency of the Writ Petition, the review-applicant never came to know that Mr. Munjal was not competent to file Writ Petition on behalf of the review-applicant.

8. That during the pendency of Writ petition, the review-applicant supplied the documents to Sh. CM Munjal, Advocate i.e., FIR, Zimni Order and complaint (Annexure A-2 to 4). However, due to the reasons mentioned above, Mr. CM Munjal did not place on record the abovesaid documents in the Writ Petition.

9. That due to the reasons mentioned above, this Hon'ble Court could not look into the abovesaid documents because the same were not placed on record



**RA-CW-345-2026 (O&M) in
CWP-5835-2017**

-4-

which goes to the root of the case to show thorough conduct of Respondent no. 4.”

3.1 From a perusal of the above-extracted grounds on which the present review application has been filed, it would be apparent that the review of the order dated 13.03.2026 has been sought on the following three grounds, namely:-

- (i) That the documents (Annexures A2 to A4) could not be brought before this Court, although, the same has been handed over to his counsel engaged by the applicants namely Mr. C.M. Munjal, Advocate;
- (ii) That Mr. C.M. Munjal, Advocate, was not competent to file abovesaid writ petition (CWP-5835-2017) on behalf of the applicants as he had already appeared for respondent No.4 in the writ petition namely Gurjant Singh in an appeal bearing No. ROA-09-2014 and Mr. C.M. Munjal, Advocate, had already moved and application bearing No. CM-9330-2017 in writ petition, seeking permission to withdraw his power of attorney on behalf of the petitioner, although Mr. C.M. Munjal, Advocate never informed the review applicant about filing of the abovesaid application (CM-9330-2017) nor he informed the review applicants to engage a new counsel;
- (iii) That different counsel appeared in the main writ petition on behalf of the applicant without their being any vakalatnama in their favour.

4. I have considered the aforesaid submissions raised by learned Senior Counsel appearing for review applicant and perused the paperbook with his able assistance.



**RA-CW-345-2026 (O&M) in
CWP-5835-2017**

-5-

5. So far as the first submission is concerned that the documents Annexures A2 to A4 could not be brought before this Court, suffice it to say that the Court is required to decide the matter on the basis of the material placed before it. Once it is conceded that the Annexures A2 to A4 were never placed before this Court, there was obviously no occasion for this Court to examine the said documents at the time of final decision of the writ petition. In my considered view, the applicant should have been vigilant enough in pursuing his matter and once the case has been finally decided, he cannot be permitted to seek review of the order by placing on record more documents; moreso when it is well-settled that review application is not an appeal in disguise.

5.1 Further, Hon'ble Supreme Court in **"Sanjay Kumar Agarwal v. State Tax Officer" (1), 2023 AIR (Supreme Court) 5636**; has considered the scope of a review petition and has observed as under:-

"16. The gist of the afore-stated decisions is that: -

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

(ii) 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.

(iii) 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.



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

(v) A Review Petition has a limited purpose and cannot be allowed to be "an appeal in disguise."

(vi) Under the guise of review, the petitioner cannot be permitted to re-agitate and reargue the questions which have already been addressed and decided.

(vii) 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.

(viii) Even the change in law or subsequent decision/ judgment of a co-ordinate or larger Bench by itself cannot be regarded as a ground for review..."

5.2 Accordingly, the aforesaid contention of the review applicant is rejected.

6. As regards the second and third contention of the review applicant that Mr. C.M. Munjal, Advocate engaged by the review applicant in the writ petition was not competent to file the writ petition as he had earlier appeared for respondent No.4 (Gurjant Singh) in an appeal. I have considered the said plea of the review applicant, however, suffice it to say that in case the review applicant has any grievance in this regard, it is against the counsel Mr. C.M. Munjal, Advocate, engaged by him. Furthermore, a perusal of the vakalatnama attached with the writ petition would show that



**RA-CW-345-2026 (O&M) in
CWP-5835-2017**

-7-

the review applicant had engaged two counsels namely Mr. C.M. Munjal, Advocate and one Ms. Seema Arora, Advocate.

6.1 Even, if Mr. C.M. Munjal, Advocate, had moved an application seeking permission to withdraw his Vakalatnama from the writ petition, the fact remains that no order permitting Mr. C.M. Munjal, Advocate, to withdraw his vakalatnama was passed. In any event, Ms. Seema Arora, Advocate, still continued to remain the counsel of the applicant. Moreover, the Vakalatnama itself states as under:-

“AND I/We hereby agree to ratify whenever the Advocate or his substitute shall do in these and in this connection.

AND I/We hereby agree to ratify all that the Advocate or his substitute shall do in these premises and in this connection.

AND I/We hereby agree not to hold the Advocate or his substitute responsible for the result of the said case in consequences of his absence from the court when the said case is called up for hearing.”

6.2 The aforesaid clauses in the Vakalatnama itself suggest that the applicant had authorized his counsel or their substitutes to appear in the matter and he had also agreed to ratify all that his Advocate or his substitute would do in the matter.

6.3 Concededly, Mr. C.M. Munjal, Advocate, had appeared at the time of preliminary hearing on 22.03.2017, when notice of motion was issued in the matter and subsequently, he filed an application bearing CM No.9330 of 2017 seeking permission to withdraw his power of attorney on behalf of the petitioner. In the said application (CM-9330-2017), notice was issued by this Court on 16.08.2017, however, from a perusal of order sheets



**RA-CW-345-2026 (O&M) in
CWP-5835-2017**

-8-

in main writ petition, it is apparent that Mr. C.M. Munjal, Advocate, never appeared himself after 16.08.2017 to press his application for withdrawing his Vakalatnama. The fact remains that no final order has been passed in aforesaid application (CM-9330-2017), permitting Mr. C.M. Munjal, Advocate, to withdraw his Vakalatnama on behalf of the applicant/petitioner.

6.4 Be that as it may, it is also revealed from the order sheets that in writ petition (CWP-5835-2017), that on various occasions, different counsels had appeared on behalf of Mr. C.M. Munjal, Advocate and at the time of final hearing i.e. on 13.02.2026, Mr. Arshdeep Singh, Advocate had appeared for Mr. Munish Garg, Advocate. Once the applicant was represented before this Court through a counsel, may be a substitute on behalf of the original counsel engaged by the applicant, therefore, in terms of the authority given by the applicant to his Advocate in the Vakalatnama (as noticed above), there is no scope for reviewing the order dated 13.03.2026. Accordingly the second and third contention is also rejected.

7. Keeping in view the above, I find no merit in the review application. Resultantly, the instant review application fails and the same is, accordingly, ***dismissed***.

8. All pending application(s), if any, shall also stand closed.

20.07.2026
ankit

(HARSH BUNGER)
JUDGE

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No