

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Review No.309 of 2013

In
MA 959 of 2010

- =====
1. The State Of Bihar Through The Commissioner Cum Principal Secretary
Commercial Taxes Department Govt. Of Bihar, Patna
 2. That Joint Commissioner, Commercial Taxes Tirhut Central Division,
Muzaffarpur
 3. The Assistant Commissioner, Commercial Taxes Muzaffarpur Circle,
Muzaffarpur

.... Petitioner/s

Versus

M/S Mishra Transport, Andigola Road Muzaffarpur

.... Respondent/s

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

3 09-01-2015

Heard learned counsel for the petitioners.

Delay is condoned.

I.A. No.5459 of 2013 is, accordingly, disposed of.

This Court, by order dated 7.2.2014 passed in Civil Review No.319 of 2013, which arose out of the same common order dated 6.7.2012, out of which the present review application arises, has dismissed the review application for the reason that the question of alleged inappropriate appreciation of the judgment in 1996 (1) PLJR 547 (O.C. Corporation v. State of Bihar) can appropriately be the subject matter of an appeal but cannot be a ground for review, which has to be confined to errors apparent on the face of the record and an application for review is not an appeal in disguise.

For the same reasons, we dismiss the present review application.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Vikash Jain, J)

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