IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

REVIEW PETITION NO. 4 OF 2015
IN
INCOME TAX APPEAL NO. 565 OF 2012

Sun Polytron Industries Ltd.	**}**	**Petitioner**
versus		
The Commissioner of Income Tax-2	**}**	**Respondent**

Ms. S. U. Chhabria i/b. M/s. S. U. Chhabria and Co. for the Petitioner.

Mr. P. C. Chhotaray for the Respondent.

CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.

DATED :- MARCH 26, 2015

P.C. :- (In Chamber)

After having heard the Review Petitioner's Counsel at length, we are of the view that this Review Petition cannot be entertained.

2) The Review Petitioner relied upon an order passed by the Hon'ble Supreme Court dated 4th December, 2014 allowing withdrawal of the Special Leave Petition No. 32141 of 2014 with liberty to approach this Court in Review. However, that at best can construed as granting liberty to file a Review Petition. We cannot permit a review only because of this limited opportunity granted by the Hon'ble Supreme Court.

3) Upon perusal of the Review Petition together with the order under review, we are of the view that the Review Petitioner seeks to reopen the case completely. We cannot go behind our order and permit such an exercise. For, the Review Jurisdiction is distinct and different than the Appellate Jurisdiction or the Revisional Jurisdiction. We cannot take up this Review Petition and decide it as if we are permitted in our limited jurisdiction to correct all the errors, if any, in the order under review. That is only permissible in Appellate Jurisdiction. We find that the request made by the Review Petitioner is to correct an understanding reflected in the order under review. That understanding, according to the Review Petitioner, is based on incorrect and erroneous reading of a Division Bench order of this Court. That Division Bench order could not have been relied upon by the Tribunal and equally by us, as the position in law was otherwise. All this denotes going into the merits of the case decided by us all over again. We cannot, in the garb of review, undertake such an exercise. Applying the parameters of review as enshrined in Section 114 read with Order 47 Rule 1 of the Civil Procedure Code, 1908, we are of the view that the Review Petition is entirely misconceived. It is accordingly dismissed.

(B.P.COLABAWALLA, J.) **(S.C.DHARMADHIKARI, J.)**