

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.433 OF 2015
IN
REVIEW PETITION (L) NO.92 OF 2014
IN
INCOME TAX APPEAL NO.272 OF 2012

The Commissioner of Income Tax 8,
Mumbai 400 020

... Applicant

v/s

M/s Tata Teleservices (Mah) Ltd.
Navi Mumbai

... Respondent

Mr Tejveer Singh for Applicant.

Mr Prakash Shah with Mr Jas Sanghavi and Ms Shilpi Jain i/b M/s
PDS Legal for Respondent.

**CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA JJ.**

DATE : 26TH OCTOBER 2015

P.C. :-

1. For the reasons set out in the affidavit in support of the Motion, the delay of 120 days is condoned. Notice of Motion is made absolute in terms of prayer clause (a).

2. With the consent of Mr Tejveer Singh and Mr Prakash Shah, we have taken up Review Petition for disposal.
3. We have perused our order under review.
4. Mr Tejveer Singh would submit that this Court has not decided the second question and whether that could be a substantial question of law. Therefore, the order dated 17th June 2014 be reviewed and set aside.
5. We are sorry we cannot adopt this course. We do not know whether the second question was pressed. We have said in our order at paragraph 5 that the only question which was projected and styled as substantial question of law pertains to the expenses incurred on issuance of foreign currency convertible bonds.
6. If now Mr Singh says that even the second question was pressed and the recording in paragraph 5 is erroneous, then the remedy of the Applicant is to challenge our order in higher Court.

We cannot in the garb of review correct mistakes which we see are not apparent. A review is not to grant an opportunity of rehearing of the main matter on merits. In the garb of review, a party cannot seek rehearing of the main proceedings which are disposed off.

7. Either our order is wrong or Mr Singh, in the garb of review, seeks such an opportunity, either way we look at the matter, we cannot entertain this Review Petition which is misconceived. Review Petition is dismissed. No costs.

(B.P. COLABAWALLA, J.)

(S.C.DHARMADHIKARI J.)