

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

**REVIEW PETITION (L) NO. 27 OF 2016
IN
WRIT PETITION NO. 656 OF 2016**

Income Tax Officer,	}	
(International Taxation)	}	Petitioner
versus		
Business Process	}	
Outsourcing, Inc.	}	
(now known as Business	}	
Process Outsourcing LLC)	}	Respondent

Mr. Charanjeet Chanderpal with
Ms. Namita Shirke for the petitioner.

Mr. Percy Pardiwalla - Senior Advocate
with Mr. Ashish Sodhani and Mr. Ameya
Mithe i/b. M/s. Nishith Desai Associates
for the respondents.

**CORAM :- S. C. DHARMADHIKARI &
G. S. KULKARNI, JJ.**

DATED :- JULY 1, 2016

P.C. :-

Having heard Mr. Chanderpal appearing for the review petitioner and perusing the order under review, we are of the view that on the grounds that are set out in the review petition and particularly the one that is pressed, namely, ground 9(a), the order passed by this court in the main writ petition cannot be reviewed or recalled. The ground is a substantive argument, which, the petitioner could have canvassed or if it is

canvassed in the form in which it is noted but dealt with erroneously, then, the remedy is not to seek a review of the order. This is not a case of an error apparent on the face of the record, but the order being termed as erroneous. For the later part, review jurisdiction cannot be invoked. The petitioners will have to file substantive proceedings in a higher court to challenge the order under review. The review petition is entirely misconceived. It is, therefore, dismissed.

(G.S.KULKARNI, J.)

(S.C.DHARMADHIKARI, J.)