IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

RA-CW No. 69 of 2020 (O&M) in
CWP No. 9918 of 2019
Date of Decision: 20.03.2020

M/s. Rathi TMT Saria Pvt. Ltd.,
Dharuhera, District Rewari (Haryana)

.....Petitioner

Versus

Union of India and others

.......Respondents

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA

Present: Mr. Sourabh Goel, Sr. Standing Counsel, CBIC for
Mr. Sunish Bindlish, Sr. Standing Counsel, Indirect Taxation for the **applicants**-respondents / GST Authorities.

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JASWANT SINGH, J. (ORAL)

CM No. 2642-CWP of 2020

Present application under Section 5 of the Limitation Act read with Section 151 of the CPC moved by the applicants-respondents / GST Authorities is for condonation of delay of **35 days** in filing the Review Application against the judgment dated 04.11.2019 passed in *CWP No. 9918 of 2019*.

For the reasons stated in the application, the same is **allowed**. The **delay** of **35 days** in filing the Review Application is **condoned**.

CM No. 2643-CWP of 2020

Present application under Section 151 of CPC moved by the applicants-respondents for exemption from filing of certified copies of judgment under review dated 04.11.2019 **(Annexure A-1)**, annexed with the Review Application.

Application is **allowed**. Exemption from filing the certified copy aforesaid judgments dated 04.11.2019 **(A-1)** is granted.

RA-CW No. 69 of 2020

[1] Present Review Application under Order 47 Rule 1 of the Code of Civil Procedure has been filed by the **applicants-respondents** / GST Authorities seeking review of the final judgment dated 04.11.2019 **(Annexure A-1)** passed by this Court, whereby the writ petition bearing *CWP No. 9918 of 2019* alongwith a bunch of connected petitions was allowed and the respondents were directed to permit the petitioner to file Form 'TRAN-1' by the extended date.

[2] Counsel for the applicants heard.

[3] Counsel for the applicants concedes that the earlier bunch of Review Applications (51 cases) moved by the UOI stand dismissed by this Court, vide judgment dated **10.01.2020**, passed in ***RA-CW No. 506 of 2019*** in ***CWP No. 28203 of 2019***, titled ***"M/s. Groupe SEB India Pvt. Ltd. Versus Union of India and Ors."***, the said order dated 10.01.2020 is re-produced as under:-

> *" Through the instant common order, bunch of* ****(****51 mentioned at the footnote of the order) Review applications involving identical prayer are disposed off.*
>
> *The GST Authorities through Commissioner of Goods and Service Tax of various Commissionerates in the states of Haryana, Punjab and Chandigarh have filed the aforesaid application seeking review of the judgment dated 04.11.2019.*
>
> *Since advance copy of the Review Application was served upon the non applicants/petitioners, reply has been filed in one of the Review Application bearing RA-CW-557 of 2019 in CWP No.17676 of 2019, inter alia*

> *stating therein that so far GST Authorities have not preferred any appeal and/or approached the Hon'ble Supreme Court. It is averred that instead of implementing the directions contained in the impugned judgment sought to be reviewed herein the GST Authorities have filed the instant Review Applications which tantamount to contempt of this Court.*
>
> *After hearing, counsel for the applicants, as also perusing the contents of the review applications, it is evident that the whole effort is to reagitate/re-argue the mater, which is not permitted under the laid down parameters for seeking review of the judgment.*
>
> *It is also conceded that earlier application moved by the GST Authorities before this Court had also been dismissed vide order dated 29.11.2019.*
>
> *All the aforesaid Review applications are hereby dismissed. "*

That apart, the plea taken that certain judgments could not be brought to the notice of the Court before passing of the order under Review(s), concededly, does not fall within the scope and ambit of invoking the review jurisdiction. It is also conceded that an SLP in the decision dated 04.11.2019 **(A-1)** passed in the **main writ petition** already stands filed.

[4] Learned counsel for the applicants very fairly concedes that even the **Special Leave Petition (C) No. 4408 / 2020** filed by the Revenue against the main / final order passed in *CWP No. 30949 of 2018,* titled *"Adfert Technologies Pvt. Ltd. Versus Union of India and others",* decided on 04.11.2019, stands **dismissed** vide order dated **28.02.2020** passed by the Hon'ble Supreme Court.

[5] In view of above, present **Review Application** is hereby **dismissed** in terms of the said ***RA-CW No. 506 of 2019*** in ***CWP No. 28203 of 2019***, decided on **10.01.2020** (the bunch of 51 cases).

(JASWANT SINGH)
JUDGE

March 20, 2020
'dk kamra'

(LALIT BATRA)
JUDGE

Whether Speaking/reasoned	*Yes/No*
Whether Reportable	*Yes/No*