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HIGH COURT OF CHHATTISGARH, BILASPUR**Order Reserved on 21/01/2021****Order Delivered on 12/02/2021****Review Petition No. 232 of 2019***{Arising out of Order dated 16.11.2018 passed in Writ Petition (T) No. 47 of 2016 by the learned Division Bench}*

1. State of Chhattisgarh, through the Secretary, Department of Excise, Mahanadi Bhawan, Nava Mantralaya, Nava Raipur, District Raipur, Chhattisgarh.
2. State of Chhattisgarh Through The Secretary, Department of Commercial Tax Excise, Mahanadi Bhawan, Naya Mantralaya, Naya Raipur, District Raipur, Chhattisgarh.
3. The Commissioner Department of Excise, Raipur, District Raipur, Chhattisgarh.
4. The Assistant Commissioner Department of Excise, Raipur, District Raipur.
5. The Collector Excise, Raipur, District Raipur, Chhattisgarh.
6. The Collector Excise Bilaspur, District Bilaspur, Chhattisgarh.
7. The Collector Excise, Durg, District Durg, Chhattisgarh.

---- Applicants**Versus**

M/s. PVR Ltd. A Company incorporated under the provisions of the Companies Act, 1956 Having its Registered Office At 61, Basant Lok, Vasant Vihar, New Delhi- 110057. Through Its Authorized Representative And General Manager Legal- Shri Prahlad Singh, S/o Late Shri R.S. Singh, Aged About 45 Years, R/o. House No. 226, First Floor, I.P. Colony, Sector 30, Faridabad Haryana, Delhi.

---- Respondent**REVP No. 64 of 2020***{Arising out of Order dated 16.11.2018 passed in Writ Petition (T) No. 3 of 2017 by the learned Division Bench}*

1. State of Chhattisgarh Through The Secretary, Department of Excise, Mahanadi Bhawan, Nava Mantralaya, Nava Raipur, District Raipur, Chhattisgarh.
2. State of Chhattisgarh Through The Secretary, Department of Commercial Tax Excise, Mahanadi Bhawan, Naya Mantralaya, Naya Raipur, District Raipur, Chhattisgarh.
3. The Commissioner Department of Excise, Raipur, District Raipur, Chhattisgarh.

4. The Assistant Commissioner Department of Excise, Raipur, District Raipur, Chhattisgarh.
5. The Collector Excise, Raipur, District Raipur, Chhattisgarh.

---- Applicants

Versus

Inox Leisure Limited, a Company incorporated under the provisions of the Companies Act, 1956 Having Its Registered Office At ABS Towers, Old Padra, Vadodara, 390007 Gujarat And Inter Alia A Condominium of Four Screens Multiplex Cinema At City Mall 36, Village New Purena, G.E. Road, Labhandi, Raipur, Tahsil And District Raipur, Chhattisgarh Through Its Authorized Representative And General Manager Mr. Rohit Ghosh, Chhattisgarh.

---- Respondent

REVP No. 65 of 2020

{Arising out of Order dated 16.11.2018 passed in Writ Appeal No. 294 of 2016 by the learned Division Bench}

1. State of Chhattisgarh Through The Secretary, Department of Excise, Mahanadi Bhawan, Mantralaya, Atal Nagar, Nava Raipur, District Raipur Chhattisgarh
2. State of Chhattisgarh Through The Secretary, Department of Commercial Tax Excise, Mahanadi Mantralaya, Atal Nagar, Nava Raipur, District Raipur Chhattisgarh.
3. State of Chhattisgarh Through The Secretary, Department of Finance, Mahanadi Bhawan Mantralaya, Atal Nagar, Nava Raipur, District Raipur Chhattisgarh.
4. The Commissioner Department of Excise, Raipur, District Raipur Chhattisgarh.
5. The Additional Commissioner, Department of Excise, Raipur, District Raipur Chhattisgarh.
6. The Assistant Commissioner Department of Excise, Raipur, District Raipur.
7. The Collector Excise, Raipur, District Raipur Chhattisgarh.
8. The Sub Divisional Officer Revenue, Raipur, District Raipur Chhattisgarh.

---- Applicants

Versus

1. Avinash Developers Private Limited, through the Managing Director Anand Singhania R/o Avinash House, Maruti Business Park, G.E. Road, Raipur, P.S. Azad Chowk, Civil And Revenue District Raipur, Chhattisgarh.
2. Anand Singhania S/o Shri Santosh Singhania, aged about 42 Years R/o Madhuban, Geeta Nagar, Behind Barun Honda

Showroom G.E. Road, Raipur, P.S. Azad Chowk, Raipur, Civil And Revenue District Raipur, Chhattisgarh

3. PVR Limited 61, Basant Lok, Vasant Vihar, New Delhi 110057 District New Delhi.

---- Respondents

REVP No. 66 of 2020

{Arising out of Order dated 16.11.2018 passed in Writ Appeal No. 150 of 2016 by the learned Division Bench}

1. State of Chhattisgarh, through the Secretary, Department of Excise, Mahanadi Bhawan, Mantralaya, Atal Nagar, Nava Raipur, District Raipur Chhattisgarh.
2. State of Chhattisgarh Through The Secretary, Department of Commercial Tax Excise, Mahanadi Mantralaya, Atal Nagar, Nava Raipur, District Raipur Chhattisgarh.
3. State of Chhattisgarh Through The Secretary, Department of Finance, Mahanadi Bhawan Mantralaya, Atal Nagar, Nava Raipur, District Raipur Chhattisgarh.
4. The Commissioner Department of Excise, Raipur, District Raipur Chhattisgarh.
5. The Additional Commissioner Department of Excise, Raipur, District Raipur Chhattisgarh.
6. The Assistant Commissioner Department of Excise, Raipur, District Raipur Chhattisgarh.
7. The Collector Excise, Raipur, District Raipur Chhattisgarh.
8. Sub Divisional Officer (Revenue) Raipur, District- Raipur, C.G.

---- Applicants

Versus

1. PVR Ltd. a Company incorporated in India under the provision of the Companies Act, 1956 having its registered Office at 61 Basant Lok, Vasant Vihar, New Delhi- 110057, Delhi
2. Avinash Developers Private Limited, through the Managing Director Anand Singhania R/o Avinash House, Maruti Business Park, G.E. Road, Raipur, P.S. Azad Chowk, Civil And Revenue District Raipur, Chhattisgarh.
3. Anand Singhania S/o Shri Santosh Singhania Aged About 42 Years R/o Madhuban, Geeta Nagar, Behind Barun Honda Showroom G.E. Road, Raipur, P.S. Azad Chowk, Raipur, Civil And Revenue District Raipur, Chhattisgarh

---- Respondents

For Applicants/Review Petitioner/ State	:	Shri Vikram Sharma, Deputy Government Advocate.
For Respondent {In Review Petition No. : 232/2019, 64/2020, 65/2020 & 66/2020}-M/s. PVR and Inox Leisure Ltd.	:	Shri Sumit Nema, Senior Advocate with Shri Varun Chopra and Shri Anand Dadariya, Advocates.
For Respondent {In Review Petition No. : 65/2020 & 66/2020}-Avinash Developers Pvt. Ltd. and Anand Singhania	:	Shri Sumesh Bajaj, Advocate.

Hon'ble Shri P.R. Ramachandra Menon, Chief Justice
Hon'ble Shri Parth Prateem Sahu, Judge

C A V ORDER

Per P.R. Ramachandra Menon, Chief Justice

1. These review petitions have been filed by the State who was a Respondent in Writ Petition (T) No. 47 of 2016, Writ Petition (T) No. 3 of 2017, Writ Appeal No. 150 of 2016 and Appellant in Writ Appeal No. 294 of 2016. It is pursuant to the right reserved in favour of them by the Apex Court, while dismissing the SLPs as withdrawn, to file review petition before this Court {vide order dated 26.07.2019 in respect of Writ Petition (T) No. 47 of 2016, Writ Appeal No. 150 of 2016 and Writ Appeal No. 294 of 2016, and order dated 23.08.2019 in respect of Writ Petition (T) No. 3 of 2017) against the verdict passed by a Division Bench of this Court in the matters as mentioned above, that they are before this Court again.

2. The subject matter relates to the eligibility to get the benefit of subsidy in terms of the *Chhattisgarh Naye Cinemagharon Ya Multiplex Cinemagharon Ke Nirman Ko Protsahan Yojna Ke Sahayta Anudan Niyam, 1982* ('for short, 'the 1982 Rules'). The review petitions have been filed mainly on two grounds, firstly, contending that the writ petitioners are not coming within the purview of eligibility under the above Rules not being the 'Swamis' (Proprietor) which was not properly considered and secondly, that the scope of Rule 3 of the 1982 Rules with reference to the date of

commencement of operation of Cinema Hall/Multiplex was never adjudicated by the Bench while finalizing the matter.

3. Coming to the sequence of events, the claim for granting benefits under the 1982 Rules to the writ petitioners was turned down by the authorities concerned which was sought to be challenged by filing Writ Petition (T) No. 1364 of 2014 **{Avinash Developers Private Limited & Others v. State of Chhattisgarh & Others}** wherein a declaration was sought that the Petitioners were eligible and entitled for the benefits/grants/incentives in the form of subsidy under the 1982 Rules. The writ petition came to be allowed as per judgment dated 22.01.2016 whereby the impugned orders were quashed making it clear that the Petitioners 1 and 2, being the owners of the Mall/Multiplex, were entitled to avail the benefit conferred under the Rules of 1982 with effect from 04.03.2010. Being aggrieved of the said direction, the State preferred an appeal in respect of the benefit granted to the 1st and 2nd Petitioners while the 3rd Petitioner sought to challenge it for denying the benefit, besides challenging the vires of the 1982 Rules as per Writ Petition (T) No. 47 of 2016.

4. It is seen that all the above matters were heard and finalized by the same Bench on the same date i.e. on 16.11.2018. A detailed judgment was passed in Writ Petition (T) No. 47 of 2016 making a threadbare analysis to find out the meaning of the word 'Swami', which in fact is not defined under the 1982 Rules. It was however sought to be connected with reference to the quantum of benefit payable under the Rules by way of refund of entertainment tax paid/payable in the context of definition of the term 'Proprietor' under Section 2(f) and such other provisions of the *Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936* (for short 'the 1936 Act') as adopted by the State of Chhattisgarh.

5. Reference was also made to various other provisions of the 1936 Act, particularly Section 3 casting a duty upon the proprietor to satisfy the tax; Section 9(a) of the 1936 Act, provisions of the *Chhattisgarh Cinemas (Regulation) Act, 1952* {for short 'the 1952 Act'} and the *Chhattisgarh Cinemas (Regulation) Rules, 1972* {for short, 'the 1972 Rules'}. Rule 2(g) of the 1972 Rules which defines the term 'licencee' / 'holder of licence' (which includes the Manager or Managers nominated under Rule 108); the scope of Rule 108 of the 1972 Rules which stipulates that the licensee or his nominee to be present; the conditions and restrictions for the holder of licence (under Rule 101 and 120 of the 1972 Rules) etc. were also discussed. It was accordingly held by this Court, that the holder of a licence has a statutory status akin to a 'Swami'. It was also noted that the rule to grant subsidy was as per the policy notified by the State inviting the parties to make significant investment across the State and that in most of the cases, it would be the licensee who would be making the actual investment or running the movie halls or multiplexes sitting at the helm of the affairs, entering into agreement with the builders (who has provided the space for putting up such movie halls or multiplexes) and meeting the obligations as per the law. It was observed that to make the Rules workable, the word 'Swami' had to be understood in a constructive manner. The Bench held that the word 'Swami' cannot be confined to the 'actual owner' who has no concern with the running or exhibition of a Cinema Hall or a Multiplex, thus declaring that the word 'Swami' in the 1982 Rules will also include and mean a person who is meeting the obligation of the 1982 Rules as well, as he is the licensee who has made a significant investment in making/shaping the space made available by the builder, to be used as a Cinema Hall or Multiplex and also pays entertainment tax duly and regularly in terms of the Act, Rules and agreements entered by them with the State authorities. The Bench asserted the necessity to give a wider interpretation; lest it should defeat the very

purpose of the 1982 Rules making it unworkable; thus summing up the dictum declaring that the word 'Swami' which has been used in the 1982 Rules, especially in "*Spashtikaran*" would not only include the actual owner but also the occupier/licencee of the Cinema Hall/Multiplex, for which the test laid down or noticed shall be the guiding principle. It was in the said circumstances that the decision of the Respondent-Excise authorities of the State to reject the claim for subsidy vide order dated 05.12.2017 was quashed and the Respondents were directed to take a fresh decision in the light of the judgment and orders passed on that day within three months as specified. In the light of the detailed judgment as above, the appeal preferred by the State was also disposed of on 16.11.2018 itself.

6. Heard Shri Vikram Sharma, the learned counsel for the Review Petitioners at length. We also heard Shri Sumit Nema, the learned Senior Counsel assisted by Shri Shri Varun Chopra and Shri Anand Dadariya, Advocates and also Shri Sumesh Bajaj, Advocate, the learned counsel representing the Non-Applicant/Respondent, at length.

7. Shri Vikram Sharma, the learned Deputy Government Advocate representing the Review Petitioner/State submits that the learned Judges were not correct in understanding and interpreting the meaning of the word 'Swami' under the 1982 Rules. The learned counsel submits that Rule 3 of the 1982 Rules stipulated explicitly that the eligibility to get the benefit of subsidy under the Rules is subject to the condition that no Cinema Hall/Theater is situated within the radius of 10 KMs and this condition having been deleted only by way of an amendment dated 04.03.2010, the Cinema Halls/Multiplexes constructed prior to the said date are not entitled to have the benefit; which aspect requires to be considered and hence, these review petitions.

8. The grounds of review in all the three cases are almost similar. The interpretation given to meaning of the term 'Swami' mentioned under the 1982 Rules, especially when the said term having not been defined therein, was with reference to meaning of the term 'proprietor' under Section 2(f) of the 1936 Act and after a thorough scrutiny with reference to the other relevant provisions in the 1982 Rules as discussed already. The subsidy payable to an eligible person/'Swami' is with reference to the refund of the entertainment tax collected in terms of the 1936 Act. It was after meticulous analysis of the various provisions, and after testing the scope and object of the relevant rules, that the finding was rendered by this Court, correctness of which is questioned in these review petitions. It is well settled that the scope of review is very much limited and the power cannot be invoked by this Court unless there is any "error apparent on the face of the record", as repeatedly made clear by the Apex Court including in the decision reported in ***Meera Bhanja (Smt.) v. Nirmala Kumari Choudhury (Smt.)*** {(1995) 1 SCC 170} and various subsequent judgments. What is the "error apparent on the face of the record" is not mentioned in any of the grounds raised in the review petition. It was neither pointed out in the course of arguments as well, but for reiterating the grounds as it was given in the memorandum of appeal and also as argued before the Bench which have already been considered and finalized while passing the judgment. The attempt of the review petitioner with reference to the actual meaning of the term 'Swami' given in the 1982 Rules is only an "attempt for rehearing" of the matter, which is virtually forbidden while exercising the power of review, as held by the Apex Court.

9. With regard to the other ground that the scope of Rule 3 of the 1982 Rules was not adjudicated by the Court when the matter was finalized, the contention is that the said Rule insisted that anybody making the investment by constructing a Cinema Hall/Multiplex will be entitled to subsidy only if there is no other Cinema Hall/Multiplex exists in the radius of 10 KMs.

The said restriction came to be deleted only after the amendment dated 04.03.2010 and as such, the benefit can be sought for only by those parties whose commencement of the show has begun after 04.03.2010. In the case of persons who have effected the construction when Rule 3 of the 1982 Rules was in operation had virtually volunteered to effect the construction despite the rider and knowing that they will not be eligible to get the subsidy because of the existence of another Theater/Cinema Hall within the radius of 10 KMs cannot subsequently claim the benefit merely on deletion of the said clause with effect from 04.03.2010.

10. It is true that such ground was specifically raised from the part of the State in the writ petition filed by the Petitioners {in WP(T) No. 1364 of 2014}. Based on the pleadings raised by both the sides, the issues were formulated by the learned Single Judge; among which point No. 'C', as given in paragraph 9, deals with this question which is extracted below:

“C) Whether despite deletion of the rider of existence of a cinema theater/multiplex within radius of 10 KMs by amendment dated 4.3.2010 the petitioners would still be disentitled from availing the benefit flowing under the Rules, 1982 on the ground that the petitioners commenced exhibition of films prior to the amendment?”

The above point was discussed in detail by the learned Single Judge in paragraph 39 to 42 of the judgment dated 22.01.2016 (WP(T) No. 1364 of 2014} wherein assertion with regard to the prospectivity of the amendment and the contention that it was not having any retrospective operation has been dealt with. The law laid down by the Apex Court in various rulings such as ***State of Tamil Nadu v. M/s. Hind Stone & Others***; {(1981) 2 SCC 205}, ***Kolhapur Canesugar Works Ltd. & Another v. Union of India & Others***; {(2002) 5 SCC 536} has been referred to, extracting the relevant portions. Thereafter, the learned Single Judge observed in paragraph 42 that Rule 3 of the 1982 Rules specifically says that, it shall

apply to all Cinema Hall/Multiplex whose construction has started on or after 01.07.1991 and if the rider of not having existing cinema within radius of 10 KMs was still read with the Rules by accepting the plea of the Respondents that it will cease to apply after 04.03.2010, it would throw a very incongruous or contradictory situation. Paragraph 42 is extracted below for convenience of reference:

“42. In the rules with which this Court is presently concerned, Rule 3 relating to applicability provides that it shall apply to all cinema/multiplex cinema whose construction has started on or after 1.7.1991. If the rider of not having existing cinema within radius of 10KMs is still read with the rules by accepting the plea of the respondents that it will only cease to apply after 4.3.2010, it would throw a very incongruous or contradictory situation inasmuch as a multiplex whose construction has been started after 1.7.1991 will not be eligible for exemption even after 10.3.2010 because on the date of commencement of exhibition of films the cinema theater was existing within radius of 10 KMs. Even if it is taken that the amendment is prospective in its application, any multiplex whose construction was started after 1.7.1991 would be eligible for the benefit of incentive/grant after 4.3.2010 for whatever period the benefit would remain available under Rule 8(c) as amended on 30.8.2003”.

11. Coming to the appeals preferred by the State, such a ground was raised from their part; but it is nowhere pleaded in the review petitions that the arguments were addressed before the Court with reference to that ground. There is no case for the Review Petitioners that absence of retrospectivity to the rule was specifically argued before the Court but omitted to be answered while disposing the matter. As mentioned already, the appeals preferred by the State were heard alongwith Writ Petition (T) No. 47 of 2016 preferred by the 3rd Petitioner in Writ Petition (T) No. 1364 of 2014 and it was on the basis of the detailed judgment in Writ Petition (T) No. 47 of 2016 dealing with the meaning of the term ‘Swami’ as given under the 1982 Rules; that they were finalized on the same day. Insofar as there is no case for the Review Petitioners that the said ground was pressed/argued, but omitted to be noted by the learned Judges, it cannot be said that there is 'any

error apparent on the face of record'. In other words, what was left out when the matter was argued cannot be sought to be re-introduced while entertaining the review petition; which otherwise would amount to an instance of "re-hearing". This being the position, we are of the view that there is no error apparent on the face of the record, with regard to non-consideration of the scope of Rule 3 of the 1982 Rules while passing the judgment under challenge.

12. Shri Vikram Sharma, the learned Deputy Government Advocate however made a reference to the law declared by the Apex Court in ***Commissioner of Income Tax (Central)-I, New Delhi v. Vatika Township Private Limited***; {(2015) 1 SCC 1 paragraph 28} and ***Purbanchal Cables and Conductors Private Limited v. Assam State Electricity Board & Another***; {(2012) 7 SCC 462 paragraph 32, 33 and 45} to support the contention that the amendment, unless specifically mentions, shall always be interpreted as 'prospective' and never retrospective. We have gone through the said judgments and note that there cannot be any dispute with regard to the law laid down therein. But on a closer scrutiny, it is to be noted that ***Vatika Township Private Limited*** (supra) was in respect of a provision for levy of surcharge on tax on undisclosed income. Similarly, in ***Purbanchal Cables*** (supra), it was in respect of interest on delayed payments as to the liability to pay interest on delayed payments under the Interest on Delayed Payments to Small Scale and Ancillary Industrial Undertakings Act, 1993. In both the cases, the 'prospectivity/retrospectivity' was analysed with reference to the additional/new burden imposed upon the assessee/party to enshoulder the same. After discussing the relevant provisions and the other rulings rendered by the Apex Court, it was held that the same could only be prospective.

13. Coming to the case in hand, it is to be noted that the provision contained herein is not with regard to imposition to any additional burden but

is with regard to the "relaxation" given, by deleting the rider under Rule 3 of the 1982 Rules. The Rules of 1982 clearly provide for subsidy in respect of the Cinema Hall/Multiplex, construction of which was started after 01.07.1991. Of course, there was a rider that the benefit will be available, subject to the condition that no other Cinema Hall/Multiplex was existing within a radius of 10 KMs. This rider came to be deleted as per the amendment dated 04.03.2010, whereby the benefit of granting subsidy was widened to bring the then non-eligible lot also within the eligibility net. Since the benefit of the subsidy was intended to be paid for a total period of '8 years', the persons who were invited to set up the Cinema Halls/Multiplexes to augment the revenue of the State and who answered the call in the 'positive', despite the hard situations prevailing prior to 04.03.2010, cannot be pushed down for ever, when the barrier was lifted from 04.03.2010 onwards, at least in respect of the remaining period which alone has been ordered by the learned Single Judge. It is probably for this reason, that the said ground was not pressed or argued when the appeals were heard and finalized alongwith WP(T) No. 47 of 2016. To put it short, the amendment involved herein, brining about relaxation for deciding the question of eligibility by deleting the rider which existed earlier under Rule 3 of the 1982 Rules, with effect from 04.03.2010, is different from a rider bringing in some new burden or liability, to be declared as only prospective. This being the position, the intention of the law makers to provide the benefit of subsidy, by way of refund of entertainment tax in respect of all constructions of Cinema Halls/Multiplexes after 01.07.1991 should also take in the parties who have started the operation prior to the cutoff date of 04.03.2010, for the remaining period after 04.03.2010, if the benefit under the Rules is a still continuing one. As it stands so, there is no merit in the contention with reference to the alleged prospectivity of deletion of the rider *w.e.f.* 04.03.2010. In the said

circumstance, we do not find any error apparent on the face of record under this head as well.

14. Coming to the individual cases, in **Review Petition No. 232 of 2020**, Shri Sumit Nema, the learned Senior Counsel for the Respondent submits that the Cinema Hall/Multiplex came to be operational only after 04.03.2010 (Raipur Multiplex commenced operation on 11.02.2011, Bilaspur Multiplex commenced the operation on 06.09.2012 and Bhilai Multiplex commenced the operation on 14.03.2014). This being the position, the Grounds 'A', 'B' and 'J' in the review petition with reference to the effect of amendment deleting the 10 KMs rider, are not applicable and as such, there is no tenable Ground for review. In respect of the other ground as to the ownership, no error apparent on the face of record is pointed out and as such, no interference is possible under this ground as well. We find considerable force in the said submission.

15. In respect of **Review Petition No. 64 of 2020**, Shri Sumit Nema, the learned Senior Counsel submits that Annexure P/1 rejection order was only on the ground of 'ownership', to deny the subsidy, which for the reasons mentioned above, is not applicable for want of any error apparent on the face of record. With regard to the amendment dated 04.03.2010, the learned Senior Counsel submits that the Multiplex concerned was the "First Multiplex in the State of Chhattisgarh" and as such, even if the 10 KMs rider exists, it is not applicable, as no other Multiplex was available, it being the first one in the State. In the said circumstance, there is no ground for any interference. The factual position is virtually conceded by the learned counsel for the State. As such, we hold it against the Review Petitioner.

16. Coming to the **Review Petition No. 65 of 2020**, it is true that the operation was started on 05.02.2010. It is pointed out that no petition was pending as on 04.03.2010 and that the very first application claiming refund

was made on 25.02.2011, for the period from 01.05.2010 to 03.02.2011. In view of the specific finding rendered on the point 'C' by the learned Single Judge as discussed above and for the reasons mentioned with reference to hearing of the matters by the Division Bench without pressing for the said ground as to the 'prospectivity' and the absence of pleadings in the review petition that the same was argued but omitted to be considered by the Division Bench and further in view of our observation as to the absence of merit with regard to the scope of amendment bringing in 'relaxation' in the light of eligibility of the persons to have the benefit in respect of the construction effected on or after 01.07.1991, we are of the view that there is 'no error apparent on the face of record' in this case as well.

17. Coming to **Review Petition No. 66 of 2020**, it is in respect of Writ Appeal No. 150 of 2016. Since the grounds raised are exactly similar, the observations made by us in the foregoing paragraphs will govern this case as well and we hold that there is no merit.

18. In the above facts and circumstances, we hold that there is no error apparent on the face of record to invoke the power of review and to grant the relief. The review petitions fail. They are dismissed accordingly.

Sd/-
(P.R. Ramachandra Menon)
CHIEF JUSTICE

Sd/-
(Parth Prateem Sahu)
JUDGE