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

INTERIM APPLICATION NO.864/2020
IN
REVIEW PETITION (L) NO.1 OF 2020
IN
WRIT PETITION NO.3080/20214

Usha Offset Printers Pvt. Ltd.
and Abhay Bhide ..... Applicant

Usha Offset Printers Pvt. Ltd.
and Abhay Bhide ..... Petitioner
Vs.
Bank of Maharashtra & Ors. ..... Respondents

Mr. Anup Deshmukh for the Applicant / Petitioner

Mr. Aditya Shiralkar a/w. Mr. Vijay Poojari I/b. M/s. Shiralkar & Co. for Respondent No.2

CORAM: K.K.TATED &
B.P.COLABAWALLA, JJ.

DATED : SEPTEMBER 3, 2021

P.C.

1 The Interim Application has been filed seeking a condonation of delay of 1,385 days to file the above Review Petition. Though we do not find any real substantial explanation to condone the delay, not to non-suit the Petitioner, we allow the Interim Application and the delay is condoned.

2 With the consent of parties, the Review Petition is taken up for hearing. We have heard the learned counsel appearing for the Petitioner as well as the learned counsel

for Respondent No.2. We find that the entire arguments set out in the petition really seek to re-argue the entire matter on merits. This is not within the scope of our review jurisdiction.

3 To be fair, the learned counsel appearing for the Petitioner, despite the grounds raised in the Petition, has sought to canvass only one ground before us viz; the interpretation of Rule 15 of Schedule-II of the Income Tax Act, 1961. We are unable to entertain this argument for the simple reason that in the judgment under review, Rule 15 has been interpreted by this Court and even the judgment of the Hon’ble Supreme Court in the case of **Mathew Varghese Vs. M. Amritha Kumar & Ors. (2014) 5 SCC 610** has been referred to and dealt with. In these circumstances, it is not possible for us to embark upon the journey of re-interpreting Rule 15 in Review jurisdiction.

4 We may also mention that being aggrieved by the judgment under review, the Petitioner had approached the Hon'ble Supreme Court. The Supreme Court, on 05.09.2016, dismissed the SLP. The operative part of the order passed by the Hon'ble Supreme Court is, as under:

> *“Heard the Petitioner who appears in person and perused the relevant material.*
>
> *We do not find any legal and valid ground for interference. The Special Leave Petition is dismissed.”*

5 In view of what we have stated earlier, we do not find

any reason to entertain the Review Petition. It is accordingly dismissed. However, there shall be no order as to costs.

(B.P.COLABAWALLA, J.) **(K.K.TATED, J.)**