IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2021

Coram

The Hon'ble Mr. Justice **PARESH UPADHYAY**
and
The Hon'ble Mr. Justice **SATHI KUMAR SUKUMARA KURUP**

Review Application No.205 of 2021

M/S K7 Computing Private Limited,
6th floor, Royal Techno Park,
No.144/7, Old Mahabalipuram Road,
Kottivakkam, Chennai-600 041.
Rep., by its Managing Director
J.Kesavardhanan .. Review Petitioner

Vs

The Commissioner,
O/o the Commissioner of GST & Central Excise,
Chennai South, 692, MHU Complex,
5th Floor, Anna Salai, Nandanam,
Chennai-600 035. ..Respondent

Review Petition filed under Order 47 Rule (1) read with Section 114 of C.P.C., to review the judgment dated 05.08.2021 in W.A.No.1881 of 2021 passed by the Division

Bench of this Court.

For Review Petitioner .. Mr.Arvind P. Datar, Senior Counsel for Mr.N.Viswanathan

ORDER

(Made by **PARESH UPADHYAY, J.**)

This is an application for review of the order of this Court (Coram : Hon'ble Mr.Justice T.S.Sivagnanam and Hon'ble Mr.Justice Sathi Kumar Sukumara Kurup) dated 05.08.2021 recorded on W.A. No.1881 of 2021.

2. Mr.Arvind P. Datar, learned senior advocate for applicant / appellant / writ petitioner has submitted that the binding precedent, including the law having force of Article 141 of the Constitution of India which was put to notice at the relevant time was not considered and that error - which had crept up in the order of learned single Judge (W.P.No.25923 of 2018 dated 29.10.2020) ought to have been corrected and not doing so has resulted in palpable error of law which requires correction in this review application. It is noted that the

provision of Order 47 Rule 1 CPC is also read before us. It is noted that attention of this Court is invited to various decisions of the Supreme Court of India and other High Courts to contend that had correct law been followed, the result of the appeal would have been different.

3. Having heard learned senior advocate for the applicant and having considered the material on record, this Court finds that the only point at issue before us in this application is, whether it would be required / proper for us to review the order passed by the Bench after hearing the parties. We note that, while examining the sustainability of the order passed by learned Single Judge recorded on W.P.No.25923 of 2018 dated 29.10.2020, the Division Bench while recording order dated 05.08.2021 was of the view that no interference was required in the order of learned Single Judge. Learned senior advocate for the applicant may be justified, standing at the place of the applicant that the consideration of law as was cited, might have led to different conclusion. That itself, according to us, is no

ground to recall / review that order. This application therefore need not be entertained.

4. Having held as above, we also note that, the order sought to be reviewed was passed by the Division Bench of this Court (Coram : Hon'ble Mr.Justice T.S.Sivagnanam and Hon'ble Mr.Justice Sathi Kumar Sukumara Kurup) and because of reconstitution thereof, we would be little more slow in going into that aspect on the ground of propriety.

5. For the above reasons, this Review Application is dismissed.

(P.U.J.,) **(S.S.K.J.,)**
20.12.2021

Index:Yes/No
mmi/3

To

The Commissioner,
O/o the Commissioner of GST & Central Excise,
Chennai South, 692, MHU Complex,

5th Floor, Anna Salai, Nandanam,
Chennai-600 035.

PARESH UPADHYAY, J.
and
SATHI KUMAR SUKUMARA KURUP, J.

mmi

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