

06
RP
AN

30.03.2023
Ct. No. 16

RVW 58 of 2023
in
WPTT 4 of 2022
with
IA No. CAN 1 of 2023

Electrosteel Castings Limited & anr.
vs.
The Deputy Commissioner, Commercial Taxes, Special Cell
& ors.

Mr. Sujit Ghosh
Mr. Joybrata Misra
Mr. Rahul Dhanuka
Mr. Shubh Dixit

... for the review applicant

Mr. T. M. Siddiqui
Mr. D. Ghosh
Mr. N. Chatterjee

... for the State

1. The instant review application has been filed to review the judgment and order dated 28.02.2023 in WPTT 4 of 2022. The Court heard the submissions of the learned counsel for the review applicant and the learned counsel representing the State elaborately and by judgment and order dated 28.02.2023, the writ petition stood dismissed.

2. Learned counsel for the review applicant relied upon a decision in the case of *Nanha & anr. vs. Deputy Director of Consolidation, Kanpur & ors.* reported in *AIR 1976 ALL 91* and the decision of the Hon'ble Supreme Court in the case of *Rajinder Singh vs. Lt. Governor, Andaman & Nicobar Islands & ors.* reported in *(2005) 13 SCC 289* for the proposition that when there is an error apparent on the face of the order, the review jurisdiction has to be exercised. We need to point out that the

documents which are referred to in this review application and placed before us, more particularly, the reply given under the Right to Information Act dated 05.10.2022 and the communication sent by the Additional Secretary, Department of Industries & Commerce dated 13.01.2022, were all placed before the learned Single Bench when the writ petition was heard.

3. Learned counsel for the appellant further contended that the State took a vacillating position inasmuch as the stand before different forums and the stand taken during the course of the argument was different. We had, in fact, taken note of the fact as submitted by learned counsel representing the State in the writ petition that they are not required to assign any reason while passing the order

4. Thus, we are of the considered view that there is no error apparent on the face of the judgment and order for us to exercise the review jurisdiction.

5. Accordingly, the instant review application stands **dismissed**.

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)