

03 02.01.2023
 RP Ct. No. 16
 AN

RVW 77 of 2022

M/s. Narsi & Associates

vs.

Deputy Commissioner, Central Audit & ors.

in

WPTT 5 of 2020

Narsiram Dularam Kularia

vs.

Deputy Commissioner, Central Audit Unit-II,
 Salt Lake & ors.

Mr. Vinay Kr. Shraff
 Miss Priya Sarah Paul
 Miss Priyanka Sharma

... for the petitioner

Mr. A. Ray
 Md. T. M. Siddiqui
 Mr. D. Ghosh

... for the State

We have heard learned counsel for both the parties.

This application has been filed to review the judgment and order dated 18.04.2022. After we have heard elaborately Mr. Shraff, learned counsel for the petitioner, we find that the points which are sought to be canvassed, if to be considered in a review application, will tantamount to rehearing the matter which is impermissible in exercise of review jurisdiction. That apart, the settled legal position is that the review is not an appeal in disguise, hence, we are of the view that there is no error which is apparent on the face of the judgment for us to exercise jurisdiction.

In the result, the application for review stands

dismissed.

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)