

13.02.2025
Item Nos.7-8
gd/ssd

RVW/271/2024
UMASHANKAR GUPTA
VS
THE CESC LTD AND ORS.
in
FMA/506/2024
UMASHANKAR GUPTA
VS
THE C.E.S.C. LTD AND ORS.
with
FMA/1105/2024
CESC LTD.
VS
UMA SHANKAR GUPTA AND ANR.
IA NO: CAN/1/2024

Mr. Amal Kumar Mukhopadhyay,
Mr. Palash Kanti Chakraborty
..for the Review Applicant.

Mr. Om Narayan Rai,
Mr. Debanjan Mukherjee
..for CESC Limited.

Re: RVW 271 of 2024

1. This review application has been filed to review the judgment and order dated 30.7.2024 in FMA 506 of 2024, MAT 1200 of 2024 and connected applications.

2. The learned advocate for the review applicant would contend that the court had admitted the appeals noting that one of the legal issues raised in the appeal filed by CESC Limited is pending before the Hon'ble Supreme Court and this court is awaited the decision of the Hon'ble Supreme Court.

3. The learned advocate for the review applicant submitted that the review applicant does not wish to

press that point and the appeal filed by the review applicant may be heard and decided on merits.

4. This concession cannot be given effect to since the issue with regard to whether the assessing officer should form part of the inspecting team before exercising the power of assessment under Section 126 of the Act was decided against the CESC Limited by the learned Single Bench and the CESC Limited has filed an appeal in MAT 1200 of 2024.

5. Therefore, the review applicant, who is the appellant in FMA 506 of 2024, cannot make a prayer that he wants to give up this point because that point is being canvassed by the CESC Limited in its appeal.

6. Therefore, we find no ground to review the order passed in the appeals dated 30.7.2024.

7. Accordingly, the review application is dismissed.

Re: FMA 506 of 2024 with FMA 1105 of 2024

8. List these appeals in the monthly list of April, 2025.

**(T. S. SIVAGNANAM)
CHIEF JUSTICE**

(BIVAS PATTANAYAK, J.)