HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE: W.P.Nos.28677 & 28689 of 2016

PROCEEDINGS SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
28.	17.03.2026	**PSK,J & NNR,J** Counsel for the review petitioners : Mr.N. Praveen Reddy, learned Senior Standing Counsel for the Income Tax Department Counsel for the respondents : Mr.P.Balaji Varma **I.A.No.1 of 2025 IN W.P.No.28677 of 2016 AND I.A.No.1 of 2025 IN W.P.No.28689 of 2016** Since the factual matrix in both the review petitions is identical, they are being taken up for analogous hearing and are disposed of by this common order. I.A.No.1 of 2025 is a review petition filed in W.P.No.28677 of 2016 and likewise, I.A.No.1 of 2025 is a review petition filed in W.P.No.28689 of 2016, both of which stood decided by the Division Bench of this Court on 08.09.2025. The writ petitioners invoking the writ jurisdiction under Article 226 of the Constitution of India had challenged the intimation under Section 143(1) of the Income Tax Act, 1961 (for short,	Transferred to i/o folder, before corrections, if any.

		'the Act') dated 27.09.2009, which was issued on 14.10.2009 and served upon the writ petitioners on 16.10.2009. The challenge primarily was on the ground of the said intimation could not have been issued in the light of the commencement of the scrutiny assessment proceedings under Section 143(3) of the Act and the intimation by issuance of notice under Section 143(2) having already commenced. In the course of allowing the writ petitions, we have based upon a judgment of the Hon'ble Supreme Court in the case of **CIT vs. GUJARAT ELECTRICITY BOARD**[1] which held that once the notice under 143(2) and proceedings under Section 143(3) of the Act having already issued, the subsequent notice under Section 143(1) would not had been issued, as has been held by the Hon'ble Supreme Court in the case of ***Gujarat Electricity Board*** (supra). It is this judgment dated 08.09.2025 on which the review petitions now have been filed. The solitary ground on which the review petition has been contested by the learned Standing Counsel for the Income Tax Department was the view taken by this Bench while disposing of the two	

[1](2003) 260 ITR 84

		writ petitions was contrary to the view of the Hon'ble Supreme Court, laid down in Special Leave to Appeal (Crl.) No(s).13578 of 2024 dated 15.10.2024 in the case of **NEETA SINGH & ORS. vs. THE STATE OF UTTAR PRADESH & ORS** and also the judgment rendered by the same Bench of the Hon'ble Supreme Court in the case of **PRADHYA PRANJAL KULKARNI vs. STATE OF MAHARASHTRA AND ANOTHER**[2] and contended that the Division Bench of this Court has wrongly invoked the writ jurisdiction while quashing the proceedings initiated by the criminal court i.e., Special Judge for Economic offences, Nampally, Hyderabad in C.C.No.121 of 2011 and C.C.No.125 of 2011. During the course of hearing, there does not seem to be any dispute on the part of the counsel representing the Income Tax Department in contending that the judgment of the Hon'ble Supreme Court in the case of ***Neeta Singh and ors (****supra)* was not cited before this Bench at the time of hearing in the original writ petitions i.e., W.P.Nos.28677 and 28689 of 2016 and also the fact that the judgment in the case of ***Pradhya Pranjal Kulkarni*** (supra) itself	

[2] 2025 SCC OnLine SC 1948

		was also judgment which was not shown to the Bench on the date of hearing. On this very ground itself, we are of the considered opinion that the case of the applicants would not fall within the purview of Order XLVII Rule 1 CPC so far as the review of an order is concerned. For seeking review of an order, the party concerned would have to show the error apparent on the face of the record which must have correct and which is glaringly visible to the naked eyes. It is by now well settled proposition of law by the Hon'ble Supreme Court time and again that on erroneous consideration of the judgment of the Hon'ble Supreme Court or non-consideration of the judgment of the Hon'ble Supreme Court would not fall within the ambit of an error apparent on the face of record so as to attract Order XLVII Rule 1 CPC. In the instant case, admittedly both these judgments, which the petitioners now intend to rely, were not relied upon or produced before the Court in the course of their arguments and, therefore, non-consideration of these judgments all the more will not be a ground for attracting the review jurisdiction of this Bench. We are of the considered opinion that no ground for review has been made out. Accordingly, the review petitions i.e., I.A.No.1	

		of 2025 in W.P.No.28677 of 2016 and I.A.No.1 of 2025 in W.P.No.28689 of 2016 both being devoid of merits, deserves to be and are, accordingly, rejected. **PSK,J** **NNR,J** *Lrkm*	