

27.02.2026
Item No.03
Ct. No.01
RP

RVW 6 of 2026

**Sri Arcaprava Banerjee
Vs.
Union of India & Ors.**

Mr. Bharat Bhushan	...For Petitioner
Mr. Bhaskar Prosad Banerjee	
Ms. Ekta Sinha	...For CGST & CX
Mr. Kaushik Dey	...For DRI

PER, SUJOY PAUL, CJ.:

1. Parties are represented through their respective learned counsels.
2. Heard on admission.
3. By this petition the petitioner seeks to review of the judgment dated 02.12.2025 passed in WPCT 158 of 2023. He submits that no doubt during the course of hearing of the said petition the petitioner raised two-fold submission, fact remains that there were other grounds also in the body of the original application and the writ petition. He submits that the ground of inordinate delay in issuing the charge sheet and the charge sheet being

copy of the direction of the Directorate of Revenue Intelligence have not been taken but can be considered in this review petition.

4. Such prayer is opposed by the other side.
5. A plain reading of the judgment under review shows that this Court has mentioned twin grounds which were raised by the petitioner and dealt with the said two grounds. If the petitioner has not chosen to raise other grounds for the reasons best known to him, the same cannot be a reason to review the impugned judgment. The necessary ingredients for exercising review jurisdiction are not available. The said error of not arguing two points cannot fall within the ambit of error apparent on the face of the record.
6. Apart from this, the matter may be viewed from another angle. Ordinarily in every petition a litigant takes a number of grounds to assail an order or action. During the course of hearing, the petitioner chooses to press his petition on few grounds only. If he

does not press other grounds, the Court is obliged to deal with only points which are raised during the course of hearing. If review petition is entertained on the pretext that certain grounds were not argued, yet needs to be considered in review, the litigation will never come to an end. The petitioner miserably failed to bring his case within the ambit of review jurisdiction.

7. Hence, admission is declined and the review petition is dismissed.

[SUJOY PAUL, CJ.]

[PARTHA SARATHI SEN, J.]