

27th March, 2026
(D/L No.3)
Ct. No.4
(SKB)

**RVW 156 of 2025
With
CAN 1 of 2025**

Samaresh Kashyap and others
Versus
Union of India and others

Mr. Asim Kumar Niyogi
....for the petitioners.

Mr. Kaushik Dey,
Mr. Tapan Bhanja
... for the respondents.

1. The affidavit of service is taken on record.
2. Heard the learned advocate for the petitioners.
He makes an attempt to reargue the case by alleging that the various findings in the order dated 20th March, 2025 are incorrect.
3. The law is very well settled as regards the review jurisdiction, which is limited to consider if there is an error apparent on the face of the record, some vital material escaped mentioned despite due diligence; or for any other analogous reasons.
4. The petitioner's arguments are an attempt to reargue the case, which cannot be done in the review jurisdiction. The review cannot be confused as an appellate jurisdiction and the law

in this regard is by now settled and our such view is fortified by recent decision of the Hon'ble Supreme Court of India in the case of ***Sanjay Kumar Agarwal Vs. State Tax Officer (1) and another*** reported in ***(2024)2 SCC 362***.

5. No case is made out for review.
6. The review petition is dismissed.
7. The application being CAN 1 of 2025 is also disposed of.

(Madhuresh Prasad, J.)

(Supratim Bhattacharya, J.)