IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION(REVIEW)
ORIGINAL SIDE

RVWO/7/2026
WITH CEXA/49/2009
IA NO:GA/1/2026
NARESH KUMAR & CO.
VS
COMMISSIONER, SERVICE TAX

BEFORE:
THE HON'BLE JUSTICE RAJASEKHAR MANTHA
AND
THE HON'BLE JUSTICE AJAY KUMAR GUPTA
Date : 8TH MAY, 2026.

Appearance:
Dr. (Mr.) J.K. Mittal, Adv.; Mr. P. Sinha, Adv.; Mr. N. Agarwal, Adv.; Ms. A. Thatoi, Adv., for appellant/petitioner.
Mr. U.S. Bhattacharyya, Adv.; Mr. K.K. Maiti, Adv.; Ms. B. Bhattacharyya, Adv., for respondents.

1. The Court: Review of this Court's Judgment dated February 4, 2026 is sought, inter alia, by referring to paragraph 73 thereof.
2. Mr. Mittal, learned counsel for the appellant/petitioner, submits that sub-section (4A) of section 73 of the Central Excise Act was introduced only in 2011 and omitted by the Finance Act in the year 2015 and hence the show cause notice was issued under the said sub-section (4A).
3. This Court, however, notes that the observations made in this Court's Judgment were based on the facts and in harmony with the findings of the Court as a whole.

4. Even an incorrect judgment cannot be rectified in an application for review under order 47 rule 1 of the Code of Civil Procedure.

5. Hence, RVWO/7/2026 stands rejected. There shall be no order as to costs.

(RAJASEKHAR MANTHA,J)

(AJAY KUMAR GUPTA, J.)

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