M.B. Ganapathy v. Income Tax Officer, Ward 1, Madikeri

Review Petition No. 138/2022

2023:KHC:46800-DB | 2023-12-21

Review rejected because no error apparent was shown; review cannot substitute for an appeal.

High Court of Karnataka | 2-judge bench (Division Bench) | S. G. Pandit | N. S. Sanjay Gowda

Assessment years: Not specified in order text

01 FACTS OF THE CASE

M. B. Ganapathy sought review of the order dated 2 January 2020 in ITA 862/2018. RP 138/2022 invoked Order 47 read with section 114 of the Code of Civil Procedure.

Source: PDF p.1, caption and prayer

02 DISCUSSION BY THE HON'BLE COURT

The Court stated that review cannot be founded on arguments that could have been advanced when the matter was disposed of, and cannot be an appeal in disguise.

Source: PDF p.2, first paragraph

03 JUDICIAL DECISION

Counsel was unable to identify an error apparent on the face of the record in the 2 January 2020 order. The Court found no ground to entertain review.

Source: PDF p.2, second paragraph

04 OUTCOME / IN WHOSE FAVOUR

The review petition was rejected on 21 December 2023. The source does not reproduce the underlying tax controversy, assessment year or reasoning of the earlier appeal order.

Source: PDF p.2, operative paragraph

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Identify an apparent error rather than reargue: The failure identified here was the absence of an error apparent, coupled with reliance on arguments available earlier. A review submission must therefore address the defect in the existing order; presenting a better version of an earlier argument did not suffice in this proceeding. (PDF p.2, order)

The earlier decision remains distinct: Rejection leaves the 2 January 2020 order undisturbed, but this two-page source does not reproduce its tax holding. The review result cannot supply missing facts, statutory sections or an assessment year for the original appeal. (PDF pp.1–2, prayer and order)

No wider procedural bar is decided: The Court addresses the grounds advanced in this review and does not discuss any other remedy or later development. Its concise reasoning should not be expanded into findings about limitation, new evidence or fraud that the source never considers. (PDF p.2, order)

Source: PDF p.2, order

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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