NC: 2023:KHC:46800-DB
RP No. 138 of 2022

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 21ST DAY OF DECEMBER, 2023

PRESENT

THE HON'BLE MR JUSTICE S.G.PANDIT

AND

THE HON'BLE MR JUSTICE N S SANJAY GOWDA

REVIEW PETITION NO. 138 OF 2022

BETWEEN:

1. M B GANAPATHY
   MB WINE, AGED 65 YEARS
   PONNANPET ROAD,
   GONIKOPPAL POST,
   VIRAJPET TALUK,
   KODAGU,-571213
   PAN No. AHOPG164OF

...PETITIONER

(BY SRI. VANAJA M R., ADVOCATE)

AND:

1. INCOME TAX OFFICER
   WARD. NO. 1,
   TEMPLE ROAD,
   STUART HILL, MADIKERI,
   KARNATAKA PIN. 571201.

...RESPONDENT

Digitally signed by KIRAN KUMAR R
Location: HIGH COURT OF KARNATAKA

THIS REVIEW PETITION IS FILED UNDER ORDER 47 READ WITH SECTION 114 OF THE CODE OF CIVIL PROCEDURE, PRAYING TO ALLOW THE REVIEW PETITION BY REVIEWING THE ORDER DATED:02.01.2020 PASSED IN THE APPEAL ITA No.862/2018 ANNEXURE A AND PASS SUCH OTHER ORDER, ORDERS OR DIRECTIONS AS THIS HON'BLE COURT DEEM FIT AND PROPER IN THE INTEREST OF JUSTICE AND EQUITY.

THIS REVIEW PETITION, COMING ON FOR ADMISSION, THIS DAY, ***SANJAY GOWDA.J.,*** MADE THE FOLLOWING:

ORDER

It is settled law that an order cannot be reviewed on the basis of arguments that could have been advanced when the matter was disposed off. In other words, a review cannot be an appeal in disguise.

In our view, learned counsel for the review petitioner is unable to point out any error apparent on the face of the record in respect of the order passed on 02.01.2020. We find that there are no grounds to entertain the review petition. Review Petition is, therefore, rejected.

Sd/-
JUDGE

Sd/-
JUDGE

PKS
List No.: 1 Sl No.: 3