2026:CGHC:12589

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

REVP No. 73 of 2026

Dr. Ajooba Radhakrishnan W/o Dr. A. Chella Kumar Aged About 36 Years R/o Flat No. 4/a2 Golden Kings Court, Tas Enclave Ak Block, 10th Main Road, Anna Nagar, Chennai - 600040.

... Petitioner.

Versus

1 - Union Of India Through The Secretary, Department Of Revenue, Ministry Of Finance Government Of India, North Block Delhi - 110001.

2 - Central Board Of Direct Taxes Through The Secretary Department Of Revenue Ministry Of Finance, Government Of India North Block, Delhi-110001.

3 - Chief Commission Of Income Tax Income Tax Department, Aayaka Bhavan, Civil Lines, Raipur, Chhattisgarh - 492001

4 - Assessment Officer Wari No. 3(1) Income Tax Department, Office Of The Chief Commissioner Income Tax, Aayakar Bhavan, Civil Lines Raipur, Chhattisgarh- 492001.

... Respondents.

(cause title downloaded from CIS Periphery)

For Petitioner	:	Ms. Pratibha Sahu, Adv on behalf of Mr. Pushp Kumar Gupta, Advocate.
For Res No.2 to 4	:	Mr. Ajay Kumrani, Adv on behalf of Mr. Amit Chaudhary, Adv.

(Hon'ble Shri Justice Naresh Kumar Chandravanshi)

Order on Board

17/03/2026

2026:CGHC:12589

1. This Review Petition has been filed by the petitioner seeking a review/recall/modification of the order dated 12/01/2026 passed in WPT No.140/2022 (Dr. Ajooba Radhakrishnan Vs. UOI and Ors).
2. By the order under review, the writ petition was disposed of based on the submission made by the learned counsel for the petitioner himself, seeking liberty to raise all available legal grounds before the Assessment Officer in the re-assessment proceedings.
3. Learned counsel for the petitioner now seeks to re-argue the merits of the case, contending that certain aspects were not adequately addressed.
4. It is well-settled that the scope of review is limited to the discovery of new and important matter or evidence, or an error apparent on the face of the record. A review of an earlier order cannot be done unless the court is satisfied that the material error which is manifest on the face of the order, would result in miscarriage of justice or undermine its soundness. Moreover, by the order dated 12/01/2026 the petitioner has already been granted liberty to exercise the rights during the re-assessment proceedings. Furthermore, no error apparent on the face of the record has been pointed out by the petitioner.
5. In view of the above, this Court is not inclined to review/recall the earlier order passed by this Court.
6. Accordingly, the review petition dismissed.

Sd/-
(Naresh Kumar Chandravanshi)
Judge

Ajay