

CM Nos. 6081-A and 6082 of 2025 in
Appeal No. 13 of 2023

Roshni Builders Pvt. Ltd. and another

v.

Ravi Kumar Kejriwal and another

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Present: Mr. Aman Arora, Advocate and
Mr. Archit Rana, Advocate for the appellant.

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In the present application (CM No. 6082 of 2025), the applicant seeks review of order dated 08.09.2025 passed by this Bench after affording full opportunity of hearing to the parties and going through the entire record.

2. Mr. Aman Arora, learned counsel for the applicant-appellant while referring to the review application, submits that the Tribunal while affirming the order of the Authority below, granted only a general liberty to seek refund of statutory dues, such as GST, if permissible in law. It ought to have adjudicated the specific and material issues raised by the applicant regarding statutory dues, already deposited by it with the competent authority. He further contends that in terms of circular No. 188/20/2022-GST, a specific mechanism has been laid down to enable unregistered persons, such as allottees to claim refund of GST component.

3. We have considered the issues raised by learned counsel for the applicant.

4. All aspects of the matter were duly considered before passing the impugned order. Besides, the appeal remained pending before this Tribunal for almost two years. No application was ever moved by the applicant for bringing any other document on record. As a result, the appeal was disposed of. Operative part thereof reads as under:

“5. In view of limited question involved, we deem it fit to dispose of the appeal with liberty to either parties to seek refund of the statutory dues, if permissible in law.

6. At this stage, Mr. Arora submits that in case the allottees apply for refund, the appellants shall grant no objection to it.

7. As the appeal has been disposed of in the above terms, it will be in the interests of justice to remit the amount of pre-deposit along with interest accrued thereon to the Authority below for disbursement to the parties as per their entitlement, subject to tax liability, if any, as per law.”

5. It needs to be mentioned that effort of the applicant is to re-agitate the issues already raised during hearing of the appeal. Re-hearing of a matter is not permissible in a petition for review. In **Maleeswari v. K. Suguna and another**, SLP(C) No. 12787 of 2025, decided on 08.09.2025, Hon’ble Supreme Court laid down as under:

15.5 The review court does not sit in appeal over its own order. A rehearing of the matter is impermissible. It constitutes an exception to the general rule that once a judgment is signed or pronounced, it should not be altered. Hence, it is invoked only to prevent a miscarriage of justice or to correct grave and palpable errors.”

6. In view of aforesaid observations, the application is hereby dismissed with no order as to costs.

7. As the review application has been dismissed, no order needs to be passed in the application seeking condonation of delay.

Justice Rajan Gupta
Chairman,
Haryana Real Estate Appellate Tribunal

Dr. Virender Parshad
Member (Judicial)

April 6, 2026
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