

IN THE HIGH COURT OF ANDHRA PRADESH: AMARAVATI

I.A.No.1 of 2025

IN

WRIT PETITION NO: 18644 of 2022

NSL TEXTILES LIMITED, REG. OFFICE.3RD FLOOR
EMGEE HOUSE', 4TH LANE, RING ROAD, GUNTUR, AP -
522007 CORP. OFFICE. NSL ICON, 4TH FLOOR, 8-2-
684/2/A, ROAD NO. 12, BANJARA HILLS, HYDERABAD, TS
- 500 034 REPRESENTED BY ITS DIRECTOR

... Petitioner

Versus

STATE OF ANDHRA PRADESH, REPRESENTED BY
SPECIAL CHIEF SECRETARY TO GOVERNMENT,
INDUSTRIES AND COMMERCE, ROOM NO. 102,
GROUND FLOOR, BLOCK 2, AP SECRETARIAT,
VELAGAPUDI, AP – 522503 AND OTHERS

... Respondents

DATE OF ORDER PRONOUNCED : **07.08.2025**

SUBMITTED FOR APPROVAL:

HONOURABLE SRI JUSTICE SUBBA REDDY SATTI

1. Whether Reporters of Local Newspapers
may be allowed to see the order? : Yes/No
2. Whether the copy of order may be
marked to Law Reporters/Journals? : Yes/No
3. Whether His Lordship wish to
see the fair copy of the order? : Yes/No

SUBBA REDDY SATTI, J

*** HONOURABLE SRI JUSTICE SUBBA REDDY SATTI**

I.A.No.1 of 2025

IN

WRIT PETITION NO: 18644 of 2022

% 07.08.2025

I.A.No.1 of 2025 in WRIT PETITION NO: 18644 of 2022

NSL TEXTILES LIMITED, REG. OFFICE.3RD FLOOR
EMGEE HOUSE', 4TH LANE, RING ROAD, GUNTUR, AP -
522007 CORP. OFFICE. NSL ICON, 4TH FLOOR, 8-2-
684/2/A, ROAD NO. 12, BANJARA HILLS, HYDERABAD, TS
- 500 034 REPRESENTED BY ITS DIRECTOR

... Petitioner

Versus

STATE OF ANDHRA PRADESH, REPRESENTED BY
SPECIAL CHIEF SECRETARY TO GOVERNMENT,
INDUSTRIES AND COMMERCE, ROOM NO. 102,
GROUND FLOOR, BLOCK 2, AP SECRETARIAT,
VELAGAPUDI, AP – 522503 AND OTHERS

... Respondents

! Counsel for Petitioner : Sri O. Manohar Reddy, learned Senior
Counsel, assisted by Sri Ranga Pujitha
Gorantla

^ Counsel for Respondents : GP for Industries and Commerce

< Gist:

> Head Note:

? Cases referred:

- 1) AIR 1964 SC 1372
- 2) (1997) 8 SCC 715
- 3) (2005) 4 SCC 741
- 4) (2013) 8 SCC 320
- 5) (2013) 15 SCC 534
- 6) (2023) 13 SCC 515
- 7) AIR 1964 SC 1006
- 8) AIR 1970 SC 898
- 9) AIR 1997 AP 179
- 10) AIR 1977 P & H 87 (F.B.)

This Court made the following:

APHC010313992022



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3331]

THURSDAY, THE SEVENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE SUBBA REDDY SATTI

IA 1 OF 2025

IN

WRIT PETITION NO: 18644/2022

Between:

1.NSL TEXTILES LIMITED, REG. OFFICE.3RD FLOOR EMGEE HOUSE', 4TH LANE, RING ROAD, GUNTUR, AP -522007 CORP. OFFICE. NSL ICON, 4TH FLOOR, 8-2-684/2/A, ROAD NO. 12, BANJARA HILLS, HYDERABAD, TS - 500 034 REPRESENTED BY ITS DIRECTOR

...PETITIONER

AND

1.STATE OF ANDHRA PRADESH, REPRESENTED BY SPECIAL CHIEF SECRETARY TO GOVERNMENT, INDUSTRIES AND COMMERCE, ROOM NO. 102, GROUND FLOOR, BLOCK 2, AP SECRETARIAT, VELAGAPUDI, AP – 522503

2.STATE OF ANDHRA PRADESH, REPRESENTED BY DIRECTOR, COMMISSIONER OF INDUSTRIES, COMMISSIONERATE OF INDUSTRIES, 1ST FLOOR, GOVERNMENT REGIONAL PRINTING PRESS BUILDINGS, MUTYALAMPADU, VIJAYAWADA, AP - 520011

3.STATE LEVEL COMMITTEE, REPRESENTED BY ITS CHAIRMAN, COMMISSIONER OF INDUSTRIES, COMMISSIONERATE OF INDUSTRIES, 15th Floor, GOVERNMENT REGIONAL PRINTING PRESS BUILDINGS, MUTYALAMPADU, VIJAYAWADA, AP - 520011

4.STATE OF ANDHRA PRADESH, REPRESENTED BY ITS FINANCE SECRETARY, FINANCE DEPARTMENT, A.P SECRETARIAT

OFFICE, VELAGAPUDI.

...RESPONDENT(S):

May be pleased to a) Review and modify the order dated 29.08.2023 passed in Writ Petition No. 18644 of 2022, and direct the Respondents to release the total sanctioned, admitted, approved. and undisputed amount of ₹131,30,28,649/- instead of 83.87 Crores, by further directing the release of the balance amount of ₹47,43.28,649/- (Rupees Forty-seven crores, forty-three lakhs, twenty-eight thousand, six hundred and forty-nine only), in the interest of justice; b) Review and modify the order dated 29.08.2023 passed in Writ Petition No. 18644 of 2022 and direct the Respondents to sanction the pending amount of Rs. 45,59,72,420/-, payable to the Petitioner as incentives, in the interest of justice; c) Direct the Respondents to sanction and release the interest amounting to Rs. 190,80,15,274/- or such other amount as may be determined by this Hon'ble Court for the delay in payments, in the interest of justice d) Pass

Counsel for the Petitioner:

1. GORANTLA SRI RANGA PUJITHA

Counsel for the Respondent(S):

1. GP FOR INDUSTRIES COMMERCE

The Court made the following order:

Heard Sri O. Manohar Reddy, learned Senior Counsel, assisted by Sri Ranga Pujitha Gorantla, learned counsel for the petitioner.

2. This petition is filed under Order 47 Rule 1 read with Section 114 of C.P.C. to review the order, dated 29.08.2023, in W.P.No.18644 of 2022.

3. The above writ petition has been filed seeking the following relief:

“to issue an appropriate writ, order or direction, more particularly one in the nature of writ of *Mandamus*,

(i) Declaring the inaction of Respondents in complying with the Industrial Investment Promotion Policy 2005-2010 and Industrial Investment Promotion Policy 2010-2015 read with G.O.Ms.No.168, Industries and

Commerce (Prog.II) Department dated 30.11.2016 and in consequently not releasing the admitted approved and sanctioned payments due to the Petitioner Company, as per the recommendation of the 3rd Respondent herein in the SLC Meetings for sanction of incentives and not making payment of an admitted approved and sanctioned amount of Rs.131,30,28,649/- due to the Petitioner under the aforesaid policies as illegal arbitrary and unconstitutional and violative of the Petitioners rights under Article 14 and 19(1)(g) of the Constitution apart from being contrary to the Industrial Investment Promotion Policy 2005-2010 and Industrial Investment Promotion Policy 2010-2015 read with G.O.Ms.No.168.Industries and Commerce (Prog.II) Department dated 30.11.2016;

- (ii) Consequently direct the Respondents to forthwith make payment of the admitted approved and sanctioned amount of Rs.131,75,41,780/- payable to the Petitioner under the Industrial Investment Promotion Policy 2005-2010 and Industrial Investment Promotion Policy 2010-2015 read with G.O.Ms.No.168.Industries and Commerce (Prog.II) Department dated 30.11.2016;
- (iii) Direct the Respondents to forthwith consider and sanction the balance amount of Rs.45,59,72,420/- payable to the Petitioner under the Industrial Investment Promotion Policy 2005-2010 and Industrial Investment Promotion Policy 2010-2015 read with G.O.Ms.No.168.Industries and Commerce (Prog.II) Department dated 30.11.2016;
- (iv) Direct the Respondents to pay interest of Rs.190,80,15,274/- till 30th June, 2022 being the interest additionally paid to the Lenders on account of delay in receipt of incentives/incentives to be received along with amounts as prayed for in Prayers i to iii within a period of 4 weeks from the release of the said payments; and”

4. The Government filed a counter and contended that the petitioner was sanctioned an amount of Rs.322.06 crores towards various industrial incentives. Out of the said amount, an amount of Rs.190.76 crores was disbursed to the petitioner units, and the balance incentives shall be adjusted as per G.O.Rt.No.56 dated 05.04.2023. Concerning the interest claimed by the writ petitioner, it was pleaded by the respondents that the petitioner is not entitled to interest since the incentive is public money.

5. In the counter, it was specifically contended that out of Rs.131.30 crores, an amount of Rs.0.70 crores was sanctioned towards reimbursement of sales tax and an amount of Rs.130.60 crores was sanctioned towards power cost of the petitioner units.

6. After considering the rival contentions, this court, by relying upon the observations made by the State Level Committee in the meeting held on 23.12.2019, wherein it was observed that the amount sanctioned and pending for release is Rs.83.87 crores and the amount yet to be sanctioned is Rs.44.45 crores, disposed of the writ petition directing the respondents to release the amount of Rs.83.87 crores within six weeks from the receipt of the copy of the said order. Regarding the amount of Rs.44.45 crores, yet to be sanctioned, the respondents were directed to consider and release as per the claim. Insofar as interest is concerned, the same is negated.

7. Learned Senior Counsel submitted that the petitioner is entitled to an amount of Rs.1,31,30,28,649/- instead of Rs.83.87 crores and thus requested to review the order. He also contended that the petitioner is entitled to interest; however, the same was not granted. He also would contend that an error apparent on the face of the record, occurred.

8. Before going further, let this Court examine the scope of review under Section 114 and Order 47 Rule 1 CPC.

9. In **Thungabhadra Industries Ltd. v. Govt. of Andhra Pradesh, Represented by the Deputy Commissioner of Commercial Taxes, Anantapur**¹, the Hon'ble Apex Court, while considering the scope of review, observed as under:

“What, however, we are now concerned with is whether the statement in the order of September 1959 that the case did not involve any substantial question of law is an “error, apparent on the face of the record”. The fact that on the earlier occasion the court held on an identical state of facts that a substantial question of law arose would not per se be conclusive, for the earlier order itself might be erroneous. Similarly, even if the statement was wrong it would not follow that it was an “error apparent on the face of the record”, for there is a distinction which is real, though it might not always be capable of exposition, between a mere erroneous decision and a decision which could be characterized as vitiated by “error apparent”. A review is by no means an appeal in disguise whereby an erroneous decision is reheard and corrected, but lies only for patent error.”

10. The above proposition of law was reiterated in **Parsion Devi & Others v. Sumitri Devi & Others**².

11. In **Board of Control for Cricket in India & another v. Netaji Cricket Club & Others**³

89. Order 47 Rule 1 of the Code provides for filing an application for review. Such an application for review would be maintainable not only upon discovery of a new and important piece of evidence or when there exists an error apparent on the face of the record but also if the same is necessitated on account of some mistake or for any other sufficient reason.

¹ AIR 1964 SC 1372

² (1997) 8 SCC 715

³ (2005) 4 SCC 741

90. Thus, a mistake on the part of the court which would include a mistake in the nature of the undertaking may also call for a review of the order. An application for review would also be maintainable if there exists sufficient reason therefor. What would constitute sufficient reason would depend on the facts and circumstances of the case. The words “sufficient reason” in Order 47 Rule 1 of the Code are wide enough to include a misconception of fact or law by a court or even an advocate. An application for review may be necessitated by way of invoking the doctrine “actus curiae neminem gravabit”.

12. In **Kamlesh Verma v. Mayawati and Others**⁴, the Hon’ble Apex Court considered the aspect of review and observed at para Nos.19 and 20:

19. Review proceedings are not by way of an appeal and have to be strictly confined to the scope and ambit of Order 47 Rule 1 CPC. In a review jurisdiction, mere disagreement with the view of the judgment cannot be the ground for invoking the same. As long as the point is already dealt with and answered, the parties are not entitled to challenge the impugned judgment in the guise that an alternative view is possible under the review jurisdiction. Summary of the principles

20. Thus, in view of the above, the following grounds of review are maintainable as stipulated by the statute:

20.1. When the review will be maintainable:

- (i) Discovery of new and important matter or evidence which, after the exercise of due diligence, was not within knowledge of the petitioner or could not be produced by him;
- (ii) Mistake or error apparent on the face of the record;
- (iii) Any other sufficient reason.

⁴ (2013) 8 SCC 320

The words “any other sufficient reason” have been interpreted in Chhajju Ram v. Neki [(1921-22) 49 IA 144 : (1922) 16 LW 37 : AIR 1922 PC 112] and approved by this Court in Moran Mar Basselios Catholicos v. Most Rev. Mar Poulse Athanasius [AIR 1954 SC 526 : (1955) 1 SCR 520] to mean “a reason sufficient on grounds at least analogous to those specified in the rule”. The same principles have been reiterated in Union of India v. Sandur Manganese & Iron Ores Ltd. [(2013) 8 SCC 337 : JT (2013) 8 SC 275]

20.2. When the review will not be maintainable:

- (i) A repetition of old and overruled argument is not enough to reopen concluded adjudications.
- (ii) Minor mistakes of inconsequential import.
- (iii) Review proceedings cannot be equated with the original hearing of the case.
- (iv) Review is not maintainable unless the material error, manifest on the face of the order, undermines its soundness or results in miscarriage of justice.
- (v) A review is by no means an appeal in disguise whereby an erroneous decision is reheard and corrected but lies only for patent error.
- (vi) The mere possibility of two views on the subject cannot be a ground for review.
- (vii) The error apparent on the face of the record should not be an error which has to be fished out and searched.
- (viii) The appreciation of evidence on record is fully within the domain of the appellate court, it cannot be permitted to be advanced in the review petition.
- (ix) Review is not maintainable when the same relief sought at the time of arguing the main matter had been negatived.

13. In **N. Anantha Reddy v. Anshu Kathuria & Others**⁵, the Hon'ble Apex Court held as under:

⁵ 8 (2013) 15 SCC 534

“6. A careful look at the impugned order would show that the High Court had a fresh look at the question whether the appellant could be impleaded in the suit filed by Respondent 1 and, in the light of the view which it took, it recalled its earlier order dated 8-6-2011. The course followed by the High Court is clearly flawed. The High Court exceeded its review jurisdiction by reconsidering the merits of the order dated 8-6-2011. The review jurisdiction is extremely limited and unless there is mistake apparent on the face of the record, the order/judgment does not call for review. The mistake apparent on record means that the mistake is self-evident, needs no search and stares at its face. Surely, review jurisdiction is not an appeal in disguise. The review does not permit rehearing of the matter on merits.”

14. To the same effect, is the decision rendered in **S.Mulari Sundaram Vs Jothibai Kannan**⁶.

15. Thus, a conspectus of the authorities referred to above shows that a review is not an appeal in disguise. The power of review can be invoked when an error, apparent on face of the record, surfaces. The mistake apparent on record means that the mistake is self-evident, needs no search and stares at its face. Rehearing of the matter in the guise of a review is impermissible. The mere possibility of two views on the subject is no ground for review. A review can be exercised for correction of a mistake, but not to substitute and rewrite the judgment. An application for review would be maintainable if there exists sufficient reason therefor. What would constitute sufficient reason would depend upon the facts of each case. A point which has already been dealt with and answered cannot be reviewed on the ground that another view is also possible.

16. Keeping in view the scope, let this court examine whether the petitioner made any error apparent on the face of the record?

⁶ (2023) 13 SCC 515

17. In the case at hand, the order was pronounced on 29.08.2023. Thereafter, since the respondents failed to comply with the order, the petitioner filed C.C.No.6718 of 2023 and the same was listed on 29.12.2023. The contempt case underwent several adjournments, and on the representation made by the learned counsel that the order dated 29.08.2023 has been complied with, the contempt case was closed on 18.10.2024. Thereafter, the petitioner filed I.A.No.1 of 2024 under Section 151 of CPC to list the matter under the caption for being mentioned.

18. In the said petition, it was prayed to correct the operative portion of the order dated 29.08.2023 as under:

- “(i) Directing the Respondents to release the amount of Rs.131,30,28,649/- instead of Rs.83.87 crores;
- (ii) The amount of Rs.45,59,72,420/- instead of Rs.44.45 crores, yet to be sanctioned, the Respondents shall consider and release the same as per the scheme.”

19. The said I.A. No.1 of 2024 was listed on 29.11.2024 and adjourned at the request of learned counsel for the petitioner. Thereafter, learned counsel sought permission to withdraw the I.A., and accordingly, permission was accorded to withdraw the petition. I.A.No.1 of 2024 was dismissed as withdrawn, on 21.03.2025.

20. Thereafter, the petitioner filed the present petition seeking review of the order dated 29.08.2023.

21. It is very unfortunate that the petitioner did not move his little finger from the date of the order, i.e. from 29.08.2023, till the amount was realised as per the order and the contempt case is closed. In fact, this Court in paras 14 and 15 specifically observed regarding the entitlement of the petitioner and eventually, while negating the claim for interest, directed the respondents to release 83.87 crores within six weeks from the date of the said order. Insofar

as the amount of Rs.44.45 crores, yet to be sanctioned, the respondents are directed to release as per the claim.

22. Thus, the petitioner, having availed the benefit, as per the order, and, it seems, after realising the amount, resorted to filing different interlocutory applications, though there is no apparent error on the face of the record, since the limitation doesn't apply to a review under Article 226 of the Constitution of India. The conduct of the petitioner makes it apparent.

23. A Division Bench of the composite High Court in **M.Jagadeeswara Rao and others Vs.The Divisional Forest Officer, Vizianagaram District and others (W.A.No. 881 of 2006, by order dated 01.09.2006)** held that the provisions of the Limitation Act, 1963 do not apply to a petition filed for review of an order passed by the High Court in exercise of power under Article 226 of the Constitution. The Division Bench further observed that the Hon'ble Apex Court in **the State of M.P. v. Bhailal Bhai⁷ and Tilokchand Motichand v. H.B. Munshi⁸**, considered the applicability to law of limitation and answered in negative, and the petitions filed after a long lapse of time, without explaining the delay properly, can be dismissed.

24. The Division Bench also relied upon the full bench judgment of the High Court of Andhra Pradesh in **The Secretary, Badruka College of Commerce & Arts v. State of Andhra Pradesh⁹**, wherein the full bench considered the following questions:

“1. Whether (a) the provisions of the Code of Civil Procedure (in short, the Code) and (b) the provisions of Limitation Act, 1963 (in short, the Act) are applicable to the proceedings under Arts. 226 and 227 of the Constitution of India (in short, the Constitution)?

2. If not, what is the effect of Rules 20, 24 and 25 of the Writ Proceeding Rules of Andhra Pradesh, 1977 (in short, the Rules)?

⁷ AIR 1964 SC 1006

⁸ AIR 1970 SC 898

⁹ AIR 1997 AP 179

The full bench answered the questions by considering several authorities, as under:

1) It is true that the proceedings under Art. 226 of the Constitution may be either Civil or Criminal depending upon the right asserted or enforced, but still not a suit or the proceedings arising therefrom as settled in Babubhai Muljibhai Patel's case (AIR 1974 SC 2105) (supra), CF. Thirtba Singh v. Bachida, AIR 1995 SC 830 (sic) and Desh Pandey v. Gendulal, (CA. 950/65 Dt. 6-1-1966) (reported in AIR 1966 SC 1445). The jurisdiction therein although original is not an ordinary original jurisdiction within the meaning of S. 141 of the Code.

2) With the total exclusion of the proceedings under Art. 226 of the Constitution from the purview of S. 141 of the Code, there is no question of making applicable the procedure of the Code 'as far as it can be made applicable to such proceedings'. If in spite of it, the provisions of the Code are made applicable to the proceedings under Art. 226 of the Constitution, it would be repugnant to the extraordinary powers of the High Court thereunder.

3) The Rules are framed under Art. 225 of the Constitution to regulate the proceedings under Art. 226 (Roc. No. 136/SO/77). They came into force on 4-6-1977. They are applicable to the petitions, applications and appeals (Rule 1- C). The Rules being the delegated legislation, has the force of law provided of course they are within the ambit of the article and did not militate against the object or the terms of the substantive article as held in State of U. P. v. Batuk, (1978) 2 SCC 102 : (1978 Lab 1c 839). They being the procedural rules have no effect of substantive law within the dictum in Prabhu v. Srivastav, AIR 1975 SC 968. Our own High Court has already ruled in Venkata v. Dist. Collector, AIR 1969 Andh Pra 381, that the powers under Art. 226 are not subject to or controlled by anything in Art. 225. Therefore, their

purpose and object to regulate the proceedings under Art. 226 cannot be but to achieve the purpose and object of the latter and thus meant to supplement and compliment it.”

The Full bench, while considering the preamble of the Limitation Act, observed:

"Apparently the Act is meant for suits and other proceedings connected therein and if read in the context of the explanation to Section 141 of the Code, the proceedings under Art. 226 or 227 of the Constitution cannot be read into the expression 'proceedings' in the preamble. The reasoning in *Puran Singh's case* (AIR 1996 SC 1092) to exclude the proceedings under Arts. 226 and 227 in the context should also be extended to the Limitation Act in use of such expression. The Supreme Court in *Makashi v. Menon*, AIR 1982 SC 101 and *State of U. P. v. Bahadura*, 1983 UJ (SC) 424: (AIR 1983 SC 845) made it emphatic that the proceedings under Art. 226 of the Constitution not being a suit nor an application to which Limitation Act applies, the provisions of that Act cannot be invoked in such proceedings and that no limitation is provided for such proceedings. That is why even while drafting Rule 20 into the Rules as hereunder, by abundant caution the framers of the rules saved the discretion of the Court for issuing such directions as it may think fit to give thereon so as to serve the purpose of Art. 226."

25. The Division Bench also relied upon a full bench judgment of the Punjab and Haryana High Court in **Ram Kala v. Consolidation of Holdings**¹⁰ wherein the applicability of Article 137 of the Limitation Act to Article 226 of the Constitution, was considered and held that:

“A petition presented to this Court exercising jurisdiction under Article 226 of the Constitution cannot necessarily be regarded as an application

¹⁰ AIR 1977 P & H 87 (F.B.)

under the Code of Civil Procedure. It is an entirely different matter that while entertaining and deciding such an application, this Court may draw upon the principles of the Code of Civil Procedure which are based on equity, justice and good conscience, but in doing so this Court seldom takes recourse to the penal provisions of the said Code. All that has to be seen is whether the grant of such an application would promote the ends of justice or not. We are, therefore, of the view that Article 137 of the Schedule to the Limitation Act cannot be held to govern an application filed in the High Court exercising jurisdiction under Article 226 of the Constitution of India.”

26. Thus, the law of limitation does not apply to a review petition under Article 226 of the Constitution of India. However, the petitioner must explain the laches in approaching the court belatedly. In the case at hand, the petitioner, after realising Rs.83.87 crores, filed this review petition, almost after one and a half years. No plausible reason was mentioned in the affidavit. In the considered opinion of this Court, the review petition filed by the petitioner is a clear abuse of process of law.

27. While disposing of the writ petition, this Court negated the claim of the petitioner vis-à-vis interest. If the petitioner is aggrieved by the order in the writ petition, the petitioner would have availed of the effective remedy. As discussed supra, a review shall not be equated to an appeal in disguise.

28. Given the discussion supra, this Court doesn't find any error apparent on the face of the record, brooking interference in the order in the writ petition merit. The review petition lacks merit and is liable to be dismissed.

29. Accordingly, the review petition is dismissed. However, no costs.

JUSTICE SUBBA REDDY SATTI

Date: 07.08.2025

IKN