IN THE COMMERCIAL TAX TRIBUNAL, UTTARAKHAND

Haldwani Bench

Present: Hon'ble Gurubaksh Singh, H.J.S., Chairman

Shri Rakesh Verma, Member

Miscellaneous Application No. 01 of 2026

(Under Section 22 of the UK Trade Tax Act, 1948)

M/s Dwarahat Gram Swaraj Mondal, Ranibagh, Haldwani

...Applicant/Dealer

Versus

Commissioner, Commercial Tax
Uttarakhand, Dehradun

... Respondent

For the Applicant: Shri Jogendra Singh, Ld.Advocate

For the Respondent: Shri Sashikant Arya,Deputy Commissioner and State Representative

Order

1. The present Miscellaneous Application has been filed by the applicant/dealer on 26.02.2026 under Section 22 of the UK Trade Tax Act,1948 (hereinafter referred to as "the Act"), seeking rectification of an alleged mistake apparent on the face of the record in the order passed by this Tribunal in Second Appeal No. 68 of 2025.

2. Second Appeal No. 68 of 2025pertains to the Assessment Year 1997–98 and was finally decided by this Tribunal on 18.02.2026. The present application, filed on 26.02.2026, is stated to be within the period of limitation prescribed under Section 22 of the Act.

3. The applicant/dealer is engaged in the business of manufacture and sale of resin and turpentine oil. For the Assessment Year 1997–98, the assessment was completed by the Deputy Commissioner (Assessment) on 10.05.2010 under Section 21 read with Section 30 of the UK Trade Tax Act, 1948, after rejecting the books of account of the dealer and making a best-judgment assessment.

4. Being aggrieved by the said assessment order, the dealer preferred First Appeal No. 520 of 2010 before the Joint Commissioner (Appeals). By order dated 13.06.2025, the first appellate authority remanded the matter to the assessing authority for fresh assessment.

5. The dealer thereafter preferred Second Appeal No. 68 of 2025 before this Tribunal. The appeal was allowed by order dated 18.02.2026, whereby the order of the first appellate authority dated 13.06.2025 was set aside and the matter was remitted to the first appellate authority for fresh decision on merits after affording reasonable opportunity of hearing to the taxpayer.

6. The applicant/dealer has thereafter filed the present Miscellaneous Application, contending that the appeal ought to have been decided by this Tribunal itself after summoning and examining the record relating to service of notice under Section 21 of the Act. It is further contended that the jurisdiction of the assessing authority had also been specifically challenged in the appeal and that the said issue was required to be adjudicated by this Tribunal. According to

the applicant/dealer, instead of deciding the aforesaid issues, the matter was remanded to the first appellate authority. On these grounds, rectification of the order dated 18.02.2026 passed in Second Appeal No. 68 of 2025 has been sought.

Point for Determination

7. In view of the pleadings of the parties and the submissions advanced in the present application, the following point arises for determination:

8. Whether the order dated 18.02.2026 passed by this Tribunal in Second Appeal No. 68 of 2025 suffers from any mistake apparent on the face of the record so as to warrant rectification under Section 22 of the UK Trade Tax Act, 1948.

Discussion and Findings

9. Before considering the rival submissions, it is necessary to refer to Section 22 of the UK Trade Tax Act, 1948, which deals with rectification of mistakes and reads as follows:

10. "Rectification of mistakes—Any officer or authority, or the Tribunal or the High Court, may, either on its own motion or on an application made by a dealer or any other interested person, rectify any mistake apparent on the record in any order passed by him or it *under this Act, within three years from the date of the order sought to be rectified."*

11. The power of rectification under Section 22 is confined to correction of a mistake which is apparent on the face of the record. The mistake must be patent, obvious, and self-evident from the record itself. It cannot be one which requires a detailed enquiry into facts, re-appreciation of evidence, or reconsideration of the merits of the case.

12. In the present case, the applicant/dealer has not pointed out any clerical, arithmetical, accidental, or other manifest error in the order dated 18.02.2026. The grievance raised is, in substance, that this Tribunal ought to have decided the appeal itself on the issues relating to service of notice under Section 21 of the Act and the jurisdiction of the assessing authority. Such a plea relates to the correctness of the decision and would necessarily require re-examination of the merits and legal effect of the appellate order. It, therefore, cannot be treated as a mistake apparent on the face of the record within the meaning of Section 22 of the Act.

13. What the applicant/dealer seeks, in effect, is reconsideration of the order already passed and grant of a different substantive relief. Entertaining such a plea would amount to review or rehearing of the matter, which is outside the limited scope of rectification under Section 22. The said provision authorizes

correction only of a manifest error apparent from the record and does not confer any power of review upon this Tribunal. The relief sought in the present application is, therefore, not maintainable under Section 22 of the Act.

14. For the reasons stated above, this Tribunal is of the considered view that the order dated 18.02.2026 does not suffer from any mistake apparent on the face of the record. No ground is made out for exercise of rectification jurisdiction under Section 22 of the Act. The Miscellaneous Application is, accordingly, liable to be rejected.

Order

1. In view of the findings recorded above, this Tribunal holds that the order dated 18.02.2026 does not disclose any mistake apparent on the face of the record within the meaning of Section 22 of the UK Trade Tax Act, 1948.

2. Accordingly, Miscellaneous Application No. 01 of 2026, filed under Section 22 of the UK Trade Tax Act, 1948, is here by rejected.

S/D
(Rakesh Verma)
Member,
Commercial Tax Tribunal,
Uttarakhand

S/D-25-06-26
(Gurubaksh Singh)
Chairman,
Commercial Tax Tribunal,
Uttarakhand

Date: 25-06-2026
Place: Haldwani

S/D- **S/ D-25-06-2026**

Mis App. No. 01/ 2026 **(Rakesh Verma)** **(Gurubaksh Singh))**