

THE COMMERCIAL TAX TRIBUNAL, UTTARAKHAND
(Single Member Bench) HALDWANI

Present:

Hon'ble Shri Rakesh Verma, Member

SECOND APPEAL NO. 27 OF 2024

Assessment Year: 2011-12

Under Section 10A of the Central Sales Tax Act, 1956, read with Section 31 of the
Uttarakhand Value Added Tax Act, 2005

M/s New Rock Hotels Pvt. Ltd., Haldwani

... Dealer

Versus

Commissioner, Commercial Tax, Uttarakhand, Dehradun

... Department

SECOND APPEAL NO. 11 OF 2025

Assessment Year: 2011-12

Filed under Section 7(4)(a) of the Central Sales Tax Act, 1956

Commissioner, Commercial Tax, Uttarakhand, Dehradun

... Department

Versus

M/s New Rock Hotels Pvt. Ltd., Haldwani

... Dealer

For the Department: Smt. Hemlata Shukla, Deputy Commissioner (State
Tax), State Representative

For the Dealer: Shri Joginder Pal, learned Advocate

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J U D G M E N T

I. INTRODUCTION

1. Second Appeal No. 27 of 2024 has been preferred by M/s New Rock Hotels Pvt. Ltd., Haldwani, for the Assessment Year 2011-12. The appeal arises from the appellate order dated 06-05-2024 passed in First Appeal No. 1404 of 2014 by the Joint Commissioner (Appeals), Dehradun, whereby the penalty imposed by the Assessing Authority by order dated 08-05-2014 under Section 10A of the Central Sales Tax Act, 1956, was confirmed. The question arising in this appeal is whether the dealer's purchase of the disputed goods against Form C amounted to a false representation within the meaning of Section 10(b), so as to justify a penalty under Section 10A of the CST Act.

2. Second Appeal No. 11 of 2025 has been preferred by the Commissioner, Commercial Tax, Uttarakhand, for the same Assessment Year 2011-12. This appeal arises from the appellate order dated 30-10-2024 passed in First Appeal No. 487 of 2012 by the Joint Commissioner (Appeals), whereby the order dated 25-02-2012 passed by the Assessing Authority under Section 7(4)(a) of the Central Sales Tax Act, 1956, was set aside. By an order dated 25-02-2012, the disputed commodities were deleted from the dealer's CST registration certificate. The question arising in this appeal is whether the First Appellate Authority was justified in restoring those commodities in the CST registration certificate.

3. Both appeals concern the same dealer, Assessment Year 2011–12, and twenty-one disputed commodities. As the registration issue directly bears on the penalty issue, both appeals were heard together and are decided by this common judgment. The principal questions are whether the commodities were eligible for inclusion in the CST registration certificate under Section 8(3)(b), and whether their purchase against Form C amounted to false representation attracting penalty under Section 10A read with Section 10(b) of the CST Act.

4. The first issue must be examined in a practical and commercial sense, not by the narrow test of physical incorporation in the finished food. In a hotel-cum-restaurant, the inquiry extends to goods having a real functional nexus with food preparation, processing, preservation, hygiene, utilities, statutory compliance, service logistics, and sale of food and beverages.

5. Though connected, the eligibility and penalty issues must be considered separately. If the commodities were eligible for registration, the penalty foundation fails; in any case, Section 10A read with Section 10(b) requires proof of a knowingly false representation. Having heard both sides and examined the record and authorities, this Tribunal proceeds to decide the appeals on merits.

II. FACTS OF THE CASE

6. The dealer, M/s New Rock Hotels Pvt. Ltd., runs an integrated hotel-cum-restaurant at Haldwani, District Nainital, with restaurant, banquet, and conference facilities, and is registered under the Uttarakhand VAT Act and the CST Act. The

dispute concerns twenty-one goods originally included in its CST registration certificate from 21-07-2010: Hot Water Boiler and Room Heating Equipment; Air Conditioning Plant; Fume Extraction and Ventilation Plant; Water Softening Plant; Laundry Equipment; Cooler and Refrigeration Equipment; Bakery Equipment; Electrical Installation; Fire Fighting Equipment; Telephone Equipment/Exchange; Lift and related parts; Tube Wells with pumping sets; lighting equipment; projectors and conference hall equipment; swimming pool filtration plant; water purification plant; sewage disposal plant; dish washer; working tables; bathroom tub, flush system, bath, basin, bathroom fittings including pipes; and Tiles and Decorative Fittings. On that basis, the dealer purchased these goods against Form C at concessional rate.

7. The dispute arose in two stages. By order dated 25-02-2012, the Assessing Authority retrospectively deleted these commodities from the CST registration certificate from 19-01-2010, holding them unrelated to the dealer's business; the First Appellate Authority later restored them by order dated 30-10-2024. Separately, for Assessment Year 2011-12, the Assessing Authority treated their purchase against Form C as wrongful and imposed penalty under Section 10A read with Section 10(b), which was confirmed on 06-05-2024. These appeals therefore concern both the legality of restoration and the sustainability of the penalty.

III. SUBMISSIONS OF THE DEALER

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8. The dealer submits that Section 8(3)(b) must be applied practically and commercially in light of its actual business. The provision is not confined to goods physically entering the final food product, but also covers equipment, utilities, and support systems used in manufacture or processing and in incidental or ancillary activities.

9. The dealer submits that its establishment is an integrated hotel-cum-restaurant, where restaurant service, banquets, conference catering, room service, kitchen operations, storage, washing, preservation, and customer service together form one commercial food business. The disputed goods must therefore be tested against this integrated business model.

10. According to the dealer, commercial food preparation in its kitchen amounts to manufacture or processing. Raw ingredients are transformed into cooked dishes, bakery products, beverages, desserts, and other saleable items with distinct forms, uses, presentations, and commercial identities.

11. The dealer submits that equipment and utilities essential to food preparation and processing cannot be excluded merely because they do not become part of the food served. Kitchen equipment, power, lighting, water, refrigeration, sanitation, ventilation, and cleaning systems all enable the food business to operate.

12. The dealer submits that "incidental or ancillary" must be given full effect. In a hotel-cum-restaurant, food safety, hygiene, potable water, clean

utensils and surfaces, temperature control,¹⁴ fire safety, waste disposal, staff hygiene, and service coordination are necessary for safely and lawfully carrying on the food business.

13. The dealer submits that each disputed commodity is connected with an essential part of the food business—preparation, processing, preservation, hygiene, statutory compliance, service logistics, or commercial sale of food and beverages through restaurant, banquet, conference, and room-service operations.

14. Hot water boilers, dishwashers, working tables, bakery equipment, refrigeration equipment, and kitchen utilities are directly connected with food preparation, processing, preservation, and hygienic service, forming part of the chain that converts raw ingredients into saleable food and beverages.

15. Water softening plants, water purification plants, tube wells, and pumping sets are essential because water is both an ingredient and a hygiene medium, used for cooking, beverages, washing ingredients and utensils, cleaning food-contact surfaces, handwashing, and maintaining food safety.

16. Air conditioning, refrigeration, ventilation, fume extraction, and lighting form part of the food-safety and operating environment by maintaining safe temperatures, removing fumes and heat, preventing contamination, enabling inspection, and allowing food preparation to continue safely.

17. Laundry equipment, sanitary and bathroom fittings, tiles, and related facilities support cleanliness through clean uniforms, linens, handwashing

facilities, washable surfaces, and proper sanitation, all necessary for a regulated food business.

18. Firefighting equipment, sewage disposal plants, and compliance-related systems are necessary for lawful operation, as the business cannot safely or legally continue without meeting fire, environmental, municipal, food-safety, and hygiene obligations.

19. Telephone equipment, lifts, projectors, and conference hall equipment support food sales and service logistics, including reservations, room-service orders, banquet bookings, conference catering, movement of food and staff, and organized food-inclusive events.

20. The dealer contends that the Department wrongly treats the goods as mere hotel amenities without examining their actual use. The proper test is whether each commodity has a real functional connection with food preparation, food safety, statutory compliance, service, or commercial food sales.

21. The dealer submits that the disputed commodities were included in its CST registration certificate after departmental consideration and were purchased against Form C while that entry subsisted. It therefore acted on a statutory certificate, not on any concealed or false representation.

22. The dealer argues that later retrospective deletion cannot make earlier Form C purchases false, since at the relevant time the certificate expressly covered the commodities and the dealer acted accordingly.

23. On penalty, the dealer submits that Section 10(b) requires a knowingly false representation. A later departmental disagreement about the certificate's scope does not prove knowledge of falsity at the time of purchase.

24. The dealer submits that the dispute is bona fide and interpretational, involving the application of Section 8(3)(b) to a modern hotel-cum-restaurant. Such a dispute cannot by itself establish mens rea or deliberate misuse of Form C.

25. The dealer further submits that there is no finding of fraud, concealment, misrepresentation, or knowing purchase outside the certificate. A penalty cannot rest merely on a later departmental interpretation.

26. The dealer contends that, if the goods are eligible for registration, the penalty foundation disappears. Once the entry is validly restored, use of Form C cannot be treated as false.

27. Even otherwise, penalty is not automatic; it requires clear proof of false representation and knowledge of falsity. The Department has not discharged that burden, as the dealer acted openly on the certificate and disclosed the purchases.

28. The dealer therefore prays that restoration of the disputed commodities in the CST registration certificate be upheld and the penalty under Section 10A read with Section 10(b) be deleted, recognising the practical nexus with its food business and rejecting any allegation of false representation.

IV. SUBMISSIONS OF THE DEPARTMENT

29. The Department submits that the First Appellate Authority wrongly restored all twenty-one commodities. Section 8(3)(b), according to it, covers only goods directly used in manufacture or processing, or closely connected activities; general hotel facilities, guest amenities, infrastructure, housekeeping, comfort, or administrative items cannot automatically qualify merely because the hotel serves food.

30. The Department submits that the dealer principally runs a hotel, with restaurant service as only one component. Treating every hotel facility as part of the "food business" would unduly expand Section 8(3)(b) and allow concessional purchase of assets not directly used in food preparation or processing.

31. The Department submits that items such as air conditioning plants, lifts, telephone equipment, projectors, conference equipment, swimming pool filtration plants, bathroom fittings, tiles, and decorative fittings are hotel amenities. Any connection with food preparation is remote or indirect and insufficient under Section 8(3)(b).

32. The Department further submits that fire safety, sewage disposal, sanitation, laundry, and general utilities may be necessary for hotel operations, but such necessity is not the same as use in manufacturing or processing food. Statutory compliance or convenience cannot qualify an item without a direct nexus with food processing.

33. On Form C, the Department submits that once the commodities were found unrelated to the dealer's business, their concessional purchase was impermissible. Use of Form C for goods not properly covered by the registration certificate amounted to false representation under Section 10(b) of the CST Act.

34. The Department argues that retrospective deletion confirms the goods were wrongly included and purchased against Form C. The dealer, being in the hotel business, was expected to know which goods were genuinely connected with food manufacture or processing and which were merely hotel assets.

35. The Department supports the deletion order and the penalty under Section 10A read with Section 10(b), submitting that the First Appellate Authority adopted an overbroad interpretation of Section 8(3)(b) and treated general hotel infrastructure and amenities as food-processing goods.

36. The Department therefore prays that restoration of the disputed commodities be set aside, their deletion from the CST registration certificate be upheld, and the penalty under Section 10A read with Section 10(b) be restored.

V. STATUTORY PROVISIONS

37. Section 8(3)(b) of the CST Act identifies goods that may be specified in a registered dealer's certificate. Here, the issue is whether the twenty-one disputed commodities were intended for use in manufacture or processing of goods for sale, or had the required functional nexus with the dealer's hotel-cum-restaurant food business.

Section 8(3)(b): "The goods referred to in sub-section (1) are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or, subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or in the telecommunications network or in mining or in the generation or distribution of electricity or any other form of power."

38. Section 10(b) applies when a registered dealer falsely represents, while purchasing goods, that the goods are covered by its certificate of registration. The relevant inquiry is therefore whether the dealer knowingly made such false representation at the time of purchase, not merely whether the registration entry was later disputed.

Section 10(b): "If any person, being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration, he shall be punishable with simple imprisonment which may extend to six months, or with fine, or with both; and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues."

39. Section 10A permits monetary penalty in lieu of prosecution where an offence under Section 10(b), 10(c), or 10(d) is proved. Since the present penalty rests on Section 10(b), the Department must establish false representation and knowledge of falsity before penalty can be sustained.

Section 10A: "If any person purchasing goods is guilty of an offence under clause (b) or clause (c) or clause (d) of section 10, the authority who granted to him or, as the case may be, is competent to grant to him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and a half times the tax which would have been levied under sub-section (2) of section 8 in respect of the sale to him of the goods, if the sale had been a sale falling within that sub-section: Provided that no prosecution for an

offence under section 10 shall be instituted in respect of the same facts on which a penalty has been imposed under this section."

VI. POINTS FOR DETERMINATION

40. In light of the pleadings, rival submissions, and statutory provisions, the following points arise for determination:

41. Whether the twenty-one disputed commodities were intended for use in manufacture or processing of goods for sale, or in incidental or ancillary activities, within Section 8(3)(b) of the CST Act.

42. Whether deletion of the disputed commodities by order dated 25-02-2012 was justified, or whether their restoration by order dated 30-10-2024 was correct.

43. Whether purchase of the disputed commodities against Form C, while they were included in the CST registration certificate, amounted to false representation under Section 10(b).

44. Whether the Department proved the ingredients for penalty under Section 10A read with Section 10(b), including false representation, knowledge of falsity, and deliberate misuse of Form C.

VII. DISCUSSION AND FINDINGS

45. The Tribunal first considers registration, as it directly affects penalty. The same twenty-one commodities were included in the dealer's CST registration, deleted on 25-02-2012, and restored on 30-10-2024. The real issue is

not their label as hotel amenities or infrastructure, but their actual use and functional nexus with the dealer's hotel-cum-restaurant food business under Section 8(3)(b).

46. The authorities in Annexure A show that “manufacture,” “processing,” and “used in” must be applied with commercial reality in mind. Decisions such as *State of Punjab v. M/s Jullundur Vegetables Syndicate* and *Bhor Industries Ltd. v. Collector of Central Excise* indicate that manufacture or processing involves commercial transformation or treatment of goods. Here, preparing cooked dishes, bakery items, beverages, and other saleable food from raw ingredients must be viewed as commercial food processing, not domestic cooking.

47. *Indian Copper Corporation Ltd. v. Commissioner of Commercial Taxes, Bihar* and *Tungabhadra Industries Ltd. v. Commercial Tax Officer, Kurnool* support the view that qualifying goods need not physically enter the finished product. The test is whether plant, machinery, equipment, utilities, or support systems are used in, or reasonably necessary for, the manufacturing or processing activity. This answers the Department's narrow argument that only ingredients or goods incorporated in cooked food can qualify.

48. In *Chowgule & Co. Pvt. Ltd. v. Union of India*, the Supreme Court applied Section 8(3)(b) in a practical commercial manner and recognised that processing for sale may include operations “integrally connected with making goods commercially marketable. The expression “used in the manufacture or processing of goods for sale” therefore cannot be read narrowly or mechanically.

49. On “incidental or ancillary,” *Commissioner of Sales Tax, U.P. v. Harisons Malayalam Ltd.* requires a practical commercial approach. The supporting authorities indicate that what is incidental or ancillary depends on the nature of the business and may include goods necessary to carry it on effectively, safely, or lawfully. A commodity with a real operational nexus to the food business cannot be excluded merely because it performs a supporting function.

50. The hotel and food-service decisions in Annexure A are relied on only for the limited principle that, where food and beverage activity is integrated with hotel operations, the actual functional role of equipment must be examined. They do not make every hotel asset eligible, but support eligibility for goods genuinely connected with kitchen operations, preservation, catering, conference dining, communication for food service, or commercial food sales.

51. On penalty, *Commissioner of Sales Tax, U.P. v. Sanjiv Fabrics, Hindustan Steel Ltd. v. State of Orissa*, and *Ferro Alloys Corporation Ltd. v. Commissioner of Sales Tax, Orissa* require a stricter inquiry. Penalty under Section 10A read with Section 10(b) cannot rest on later disagreement about the certificate’s scope; the Department must prove false representation and knowledge of falsity when Form C was used. A bona fide interpretational dispute cannot be converted into a penal offence.

52. The phrase “used in the manufacture or processing of goods for sale” is therefore not confined to goods physically entering the final product. In a commercial kitchen, food preparation runs from receiving and storing ingredients

to cooking, preservation, service, and sale. Goods enabling these processes to be performed effectively and safely fall within the practical scope of Section 8(3)(b).

53. The disputed commodities are examined by functional categories, not rigid labels: goods used in cooking, preparation, preservation, washing, potable water, and kitchen hygiene; goods forming part of sanitation, cleanable surfaces, and statutory food-safety infrastructure; and goods having a commercial, logistical, or ancillary nexus with the integrated hotel-cum-restaurant business.

54. Goods directly connected with the kitchen and food-service cycle satisfy this test. The water purification plant is covered because potable water is used as an ingredient in food and beverages and for washing ingredients, utensils, and food-contact surfaces, all of which are essential to safe food preparation and service.

55. Dishwashers and working tables are directly used in food preparation and service. Dishwashers clean utensils, crockery, and food-contact items, while working tables are surfaces for inspecting, cutting, mixing, plating, and garnishing ingredients. Both are therefore covered by Section 8(3)(b).

56. Bathroom fittings, basins, flush systems, tiles, and decorative fittings must be judged by actual use. Where they support handwashing, sanitation, washable surfaces, food-service areas, or the commercial environment for serving food and beverages, they have an incidental or ancillary nexus with the dealer's food business.

57. The sewage disposal plant has the required operational nexus because kitchen wastewater, washing water, and sanitary waste must be safely treated to maintain hygiene and comply with environmental, municipal, and food-safety requirements. It is therefore incidental and ancillary to food preparation, processing, and service.

58. The Department's description of such goods as guest amenities or civil items overlooks their actual use in regulated food service. Where hygiene infrastructure, sanitation systems, and cleanable surfaces support kitchen operations, dining, banquet service, or customer-facing food service, they fall within the functional nexus test.

59. The swimming pool filtration plant stands on a narrower, fact-specific basis. Though not directly used in cooking, it forms part of the integrated hotel facility that attracts guests, events, banquets, conference dining, and related food and beverage revenue. Its nexus is therefore commercial and ancillary, and the Department's objection is not accepted on these facts.

60. Hot water boilers and room-heating equipment are connected with food preparation, utensil washing, sanitation, and safe service conditions. Hot water supports cooking and cleaning, while room heating in food-service or banquet areas enables effective service of food and beverages. These goods therefore have the required direct or ancillary nexus.

61. Air conditioning, fume extraction, and ventilation cannot be treated merely as comfort items where they support kitchen ventilation, temperature control, hygiene, preservation, or food-service operations. By controlling heat, fumes, odours, humidity, and contamination in kitchen, dining, banquet, and service areas, they satisfy the functional and ancillary nexus test.

62. Water softening plants and tube wells with pumping sets are connected with potable water supply, food-preparation, washing, and hygiene. Since water is used as an ingredient and for cleaning ingredients, utensils, equipment, floors, and food-contact surfaces, these systems support safe commercial food processing and service.

63. Coolers, refrigeration equipment, bakery equipment, dishwashers, and working tables fall within the core food-processing and food-service chain. They preserve perishables, prepare saleable bakery items, clean utensils and crockery, and provide food-contact surfaces for preparation, plating, and service; hence they are directly covered by Section 8(3)(b).

64. Electrical installation and lighting equipment are essential where used for food preparation, preservation, inspection, storage, service, and related operations. Cooking, refrigeration, ventilation, purification, washing, and safe service depend on power and adequate lighting; these goods therefore cannot be treated as unrelated infrastructure.

65. Firefighting equipment, sewage disposal plants, sanitary and bathroom fittings, pipes, flush systems, basins, tiles, and similar hygiene infrastructure are incidental and ancillary where connected with kitchen, food service, sanitation, safety, or compliance. A hotel-cum-restaurant cannot safely or lawfully conduct food preparation and service without such systems.

66. Laundry equipment supports hygienic food service by maintaining clean uniforms, linen, napkins, tablecloths, towels, and related materials used in kitchen, dining, banquet, and service areas. Such hygiene support is part of the sanitary environment in which food is prepared and served.

67. Items not directly used in cooking may still qualify where they support food-service logistics, banquet activity, conference dining, reservations, room service, or food and beverage revenue. Lifts aid movement of food, staff, guests, supplies, and banquet material; telephone systems support bookings, orders, coordination, and supplier communication; and projectors and conference equipment support organised food-inclusive events.

68. Overall, the twenty-one commodities fall into three connected groups: goods directly used in food preparation, processing, preservation, water supply, washing, and kitchen hygiene; systems supporting sanitation, safety, waste disposal, power, lighting, temperature control, ventilation, laundry, and cleanable surfaces; and commercial or logistical equipment such as lifts, telephone exchanges, projectors, conference equipment, and swimming pool filtration

plants. Viewed functionally, all bear the required direct, incidental, or ancillary nexus with the dealer's integrated food business.

69. The Department's hotel-versus-restaurant distinction does not reflect the dealer's integrated business. Dual use of facilities for hotel premises and food operations does not defeat eligibility where they substantially support hygiene, safety, water supply, temperature control, communication, movement, banquet service, conference catering, or other food-business functions. The test is real functional nexus, not exclusive use; on that basis, deletion of the commodities was not sustainable and their restoration was proper.

70. Since all twenty-one commodities are covered by Section 8(3)(b), the penalty foundation substantially fails. If the goods were eligible to remain in the CST registration certificate, Form C purchases based on that certificate cannot ordinarily be treated as false. Even so, the penalty issue is examined independently.

71. For penalty, the Department had to prove that, when purchasing, the dealer falsely represented the commodities as covered by the certificate and knew that representation to be false. A later dispute or narrower interpretation of eligibility is insufficient; Section 10(b) concerns false representation, not a debatable legal claim.

72. On the first point, the Tribunal holds that all twenty-one commodities have the required direct, incidental, or ancillary nexus with the dealer's hotel-

cum-restaurant food business. Section 8(3)(b) is not limited to goods physically entering cooked food; it also covers goods and systems enabling food processing, preservation, hygiene, safety, compliance, and commercial food service. The Department's contrary contention is rejected.

73. On the second point, the deletion order dated 25-02-2012 was not legally sustainable. The Assessing Authority adopted an unduly narrow approach by treating several commodities as hotel amenities or infrastructure without properly examining their actual use in food preparation, preservation, hygiene, safety, compliance, service logistics, and commercial food sales. The restoration order dated 30-10-2024 is therefore upheld.

74. On the penalty and Form C issues, the dealer purchased the commodities while they stood included in its CST registration certificate. There is no finding of fraud, concealment, misrepresentation, knowledge of exclusion, or deliberate misuse of Form C. The dispute arose from the Department's later narrower interpretation, while the dealer acted on a subsisting statutory certificate and a bona fide understanding of its integrated food business.

75. The penalty question is answered in favour of the dealer. Since the commodities are eligible for inclusion in the CST registration certificate, the allegation of false representation fails. In any event, the record shows only a bona fide dispute on Section 8(3)(b), not conscious misstatement, knowledge of falsity, or deliberate misuse of Form C. Penalty under Section 10A therefore cannot be sustained.

76. Accordingly, on the third and fourth points, the dealer's use of Form C did not amount to false representation. The commodities were then included in its certificate, and the Department did not prove fraud, knowledge of falsity, or deliberate misuse. The penalty under Section 10A read with Section 10(b) is therefore unsustainable.

VIII. CONCLUSION

77. On a proper construction of Section 8(3)(b), the decisive test is the real functional and commercial nexus of the goods with food manufacture or processing, or with incidental or ancillary activities, not their physical incorporation in the finished food. Applying that test, all twenty-one commodities were eligible for inclusion in the dealer's CST registration certificate and were rightly restored. Since they were purchased against Form C while included in the certificate, and the Department failed to prove the ingredients of Section 10(b), the penalty under Section 10A read with Section 10(b) is unsustainable.

IX. ORDER

78. Consequently, Second Appeal No. 27 of 2024 filed by the dealer is allowed, and Second Appeal No. 11 of 2025 filed by the Department is dismissed.

79. The restoration of all twenty-one disputed commodities in the dealer's CST registration certificate is affirmed, and the penalty imposed under Section

10A of the CST Act is set aside. Let a copy of this common judgment be placed in each connected appeal file for reference and compliance.

S/D
Rakesh Verma
Member
Commercial Tax Tribunal,
Uttarakhand, Haldwani
Date: 09-09-2026
Place- Haldwani

S/D