

Commercial Tax Tribunal, Uttarakhand

Single Member Bench, Haldwani

Present: Shri Rakesh Verma, Member

Miscellaneous Application No. 2 of 2026 in Second Appeal No. 117/2025

Miscellaneous Application No. 3 of 2026 in Second Appeal No. 118/2025

Miscellaneous Application No. 4 of 2026 in Second Appeal No. 119/2025

Miscellaneous Application No. 5 of 2026 in Second Appeal No. 120/2025

Miscellaneous Application No. 6 of 2026 in Second Appeal No. 121/2025

Miscellaneous Application No. 7 of 2026 in Second Appeal No. 122/2025

Miscellaneous Application No. 8 of 2026 in Second Appeal No. 123/2025

(Under Section 30 of the Uttarakhand Value Added Tax Act, 2005, against
the common judgment dated 24-04-2026 passed in Second Appeal Nos. 117 to
123 of 2025, Assessment Year 2013-14)

M/s Dev Rishi Papers Pvt. Ltd., Kashipur Road, Jaspur.

Applicant/Appellant

Versus

Commissioner, State Tax, Uttarakhand

Respondent

For the Applicant/Dealer: Shri Rakesh Kumar Agrawal, Advocate

For the Respondent/Department: Smt. Shailja Pathak, Deputy

Commissioner and State Representative

JUDGMENT

(On Miscellaneous Applications for Rectification)

Introduction

1. These seven connected Miscellaneous Applications have been filed by the applicant/dealer, M/s Dev Rishi Papers Pvt. Ltd., Kashipur Road, Jaspur, under Section 30 of the Uttarakhand Value Added Tax Act, 2005, for rectification of the common judgment dated 24-04-2026 relating to Assessment Year 2013–14. The applications correspond to the respective Second Appeals in the following manner: Miscellaneous Application No. 2 of 2026 to Second Appeal No. 117/2025, Miscellaneous Application No. 3 of 2026 to Second Appeal No. 118/2025, Miscellaneous Application No. 4 of 2026 to Second Appeal No. 119/2025, Miscellaneous Application No. 5 of 2026 to Second Appeal No. 120/2025, Miscellaneous Application No. 6 of 2026 to Second Appeal No. 121/2025, Miscellaneous Application No. 7 of 2026 to Second Appeal No. 122/2025, and Miscellaneous Application No. 8 of 2026 to Second Appeal No. 123/2025. Since all the applications arise out of the same common judgment, involve the same parties, and raise substantially common grounds, they are being heard and disposed of together by this common order.

2. The applicant contends that the common judgment suffers from mistakes apparent on the face of the record. The principal grievance is that the actual period of delay in depositing the admitted tax was not correctly recorded. It is further submitted that the explanation offered by the applicant regarding financial difficulty and the utilization of cash credit limits was not properly appreciated, and that the amended provision of Section 58(1)(vii), brought into force with effect from 31-03-2015, was not duly considered while sustaining

penalty at the rate of 10% of the admitted tax. In support of these submissions, reliance has also been placed upon the judgment of the Hon'ble Supreme Court in M/s Pernod Ricard India (P) Ltd. v. State of Madhya Pradesh & Ors., Civil Appeal Nos. 5062–5099 of 2024, decided on 19-04-2024, 2024 INSC 327.

3. On the aforesaid grounds, the applicant prays that the common judgment be rectified and the penalty be reduced to 5% of the admitted tax on the basis that the delay in each case was less than one month. The Department opposes the applications, contending that no clerical, arithmetical, patent, or self-evident error, except the correction of delay figures, is made out. It is further submitted that the remaining pleas seek reconsideration of findings already recorded on merits and, therefore, fall outside the limited scope of rectification under Section 30 of the Act.

Point for Determination

4. In view of the pleadings and submissions of the parties, the following limited question arises for determination in these connected Miscellaneous Applications:

5. Whether the common judgment dated 24-04-2026, passed in Second Appeal Nos. 117/2025 to 123/2025, contains any mistake apparent on the face of the record under Section 30 of the Uttarakhand Value Added Tax Act, 2005, with respect to the recorded delay, the plea of

financial difficulty, or the applicability of Section 58(1)(vii), so as to justify rectification of the judgment or reduction of penalty?

Discussion and Findings

6. The issue framed above has to be examined within the limited jurisdiction conferred by Section 30 of the Act. Rectification is permissible only where the mistake is apparent from the record, such as a patent factual, clerical, arithmetical, or self-evident error. It does not extend to rehearing the appeal, re-appreciating evidence, or reconsidering a legal or factual conclusion already reached on merits. The applicant's grounds are therefore required to be tested only on this limited touchstone.

7. With regard to the first aspect, namely the computation of delay, the record indicates that the number of days of delay in depositing the admitted tax was not correctly recorded in the common judgment. This constitutes a factual mistake apparent from the record and is liable to be corrected. The delay shall, therefore, stand corrected as 8 days for April 2013 — State, 8 days for April 2013 — Central, 7 days for July 2013 — State, 7 days for July 2013 — Central, 10 days for October 2013 — State, 10 days for October 2013 — Central, and 11 days for November 2013 — Central.

8. The correction of delay figures is only a limited factual rectification. It merely substitutes the correct number of days in place of the figures earlier

recorded and does not change the admitted fact that the tax was deposited beyond the prescribed time. Therefore, the correction does not furnish any independent ground for deleting or reducing the penalty already upheld in the common judgment.

9. With regard to the plea of financial difficulty and utilization of cash credit limits, the same was already considered while deciding the second appeals. The question whether such circumstances were sufficient to justify deletion or reduction of penalty involves appreciation of facts and merits. Such an issue cannot be reopened in proceedings for rectification merely because the applicant seeks a different view on the same material. Payment of interest for delayed deposit may compensate the revenue, but it does not, by itself, constitute a mistake apparent on the face of the record or justify alteration of the penalty already upheld.

10. In view of the contentions and objections noticed above, the scope of the present proceedings remains confined to correction of mistakes apparent from the record. The incorrect recording of the period of delay is a patent factual error and is liable to be rectified. However, the applicant's pleas regarding financial difficulty, utilization of cash credit limits, applicability of the amended provision of Section 58(1)(vii), and reliance on M/s Pernod Ricard India (P) Ltd. v. State of Madhya Pradesh & Ors., Civil Appeal Nos. 5062-5099 of 2024, decided on 19-04-2024, 2024 INSC 327, would require reconsideration of the

merits of the matter. Acceptance of those pleas would involve reappraisal of facts and interpretation of law already considered while deciding the second appeals. Such an exercise is in the nature of review and is not permissible under Section 30 of the Act. Accordingly, except for correction of the delay figures, no ground is made out for rectification of the common judgment or for reduction of penalty.

Conclusion

11. The point for determination is answered accordingly. The common judgment calls for rectification only to the limited extent of correcting the days of delay recorded therein. The other grounds urged by the applicant do not disclose any mistake apparent on the face of the record and therefore cannot be entertained under Section 30 of the Act.

Order

12. In the result, Miscellaneous Application No. 2 of 2026 in Second Appeal No. 117/2025, Miscellaneous Application No. 3 of 2026 in Second Appeal No. 118/2025, Miscellaneous Application No. 4 of 2026 in Second Appeal No. 119/2025, Miscellaneous Application No. 5 of 2026 in Second Appeal No. 120/2025, Miscellaneous Application No. 6 of 2026 in Second Appeal No. 121/2025, Miscellaneous Application No. 7 of 2026 in Second Appeal No. 122/2025, and Miscellaneous Application No. 8 of 2026 in Second Appeal No.

123/2025 are allowed only to the limited extent that the days of delay recorded in the common judgment dated 24-04-2026 shall stand corrected as indicated above. In all other respects, the applications are rejected. The penalty upheld in the common judgment shall remain undisturbed, and no reduction of penalty is granted.

13. Let a copy of this common order be placed on the record of each connected Miscellaneous Application as well as the corresponding Second Appeal file for reference and necessary compliance.

S/D-
(Rakesh Verma)
Member
Commercial Tax Tribunal, Uttarakhand
(Haldwani Bench)
Dated: 09-09-2026