

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 52: Revision by Commissioner:

(1) The Commissioner or such other officer not below the rank of Joint Commissioner as may be authorized in this behalf by the State Government by notification may call for and examine the record relating to any order, (other than an order mentioned in section 56) passed by any officer subordinate to him, for the purpose of satisfying himself as to the legality or propriety of such order and may pass such order with respect there to as he thinks fit.

(2) No order under sub-section (1) affecting the interest of a party adversely shall be passed unless he has been given a reasonable opportunity of being heard.

(3) No order under sub-section (1), shall, subject to the provisions of sub-section (3) of section 51, be passed-

(a) to revise an order, which is or has been the subject matter of an appeal under section 51, or an order passed by the Appellate Authority under that section,

(b) before the expiration of sixty days from the date of the order in question;

(c) after the expiration of four years from the date of the order in question. Explanation: Where the appeal against any order is withdrawn or is dismissed for non payment of fee specified in section

74, or for non compliance of sub-section(1) of section 51, the order shall not be deemed to have been a subject matter of an appeal under section 51.

(4) No dealer or any other person shall be entitled to file an application under this section.