

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 55: Revision by High Court:

(1) Any person aggrieved by an order under sub-section (4) or sub-section(5) of section 53, other than an order under sub-section (2) of that section summarily disposing of the appeal or by an order passed under section 30, by the Tribunal may, within ninety days from the date of service of such order, apply to the High Court for revision of such order.

(2) A revision to the High Court may be made on question of law or an erroneous decision or failure to decide a question of law by the Tribunal.

(3) The application for revision under sub-section(1) shall precisely state the question of law involved in the case and it shall be competent for the High Court to formulate the question of law or to allow any other question of law to be raised.

(4) The Commissioner shall also be made a party to the proceedings before the High Court where appeal is filed by the dealer or other person.

(5) Where an application under this section is pending, the High Court may, on an application in this behalf stay recovery of any disputed amount of tax, fee or penalty payable, or refund of any amount due under the order sought to be revised:

Provided that no order for stay of recovery of such disputed amount shall remain in force for more than thirty days unless the applicant furnishes adequate security to the satisfaction of the assessing authority concerned.

(6) The High Court shall after hearing the parties to revision decide the question of law involved therein, and where as a result of such decision the amount of tax, fee or penalty is required to be determined afresh, the High Court may send a copy of the decision to the Tribunal for fresh determination of the amount, and the Tribunal shall thereupon pass such orders as are necessary to dispose of the case in conformity with the said decision.

(7) All applications for revision of orders passed under section 53 in appeals arising out of the same cause of action in respect of an assessment year shall be heard and decided together:

Provided that where any one or more of such applications have been heard and decided earlier, if the High Court while hearing the remaining applications, considers that the earlier decision may be a legal impediment in giving relief in such remaining applications, it may recall such earlier decision and may thereafter proceed to hear and decide all the applications together.

(8) The provisions of section 5 of the Limitation Act,1963, shall mutatis mutandis apply to every application, for revision under this section.

Explanation: For the purpose of this section, the expression "any person" includes the Commissioner and the State Government.