

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 30: Rectification of Mistakes:

(1) Any officer or authority, or the Tribunal or the High Court may, on its own motion or on the application of the dealer or any other interested person, rectify *any* mistake in any order passed by him or it under this Act *apparent on the face of the record*, within *three years* from the date of the order sought to be rectified:

Provided that where an application under this sub-section has been made within such period of three years, it may be disposed of even beyond such period;

Provided further that no such rectification as has the effect of enhancing the assessment, penalty, fee or other dues shall be made unless a reasonable opportunity of being heard has been given to the dealer or other person likely to be affected by such enhancement.

(2) Where such rectification has the effect of enhancing the assessment, the assessing authority concerned shall serve on the dealer a revised notice of demand in the prescribed form and therefrom all the provisions of the Act and the Rules framed thereunder shall apply as if such notice had been served in the first instance.