

Sl. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB No.524 of 2026 MS Radico Khaitan Ltd. Petitioner Vs. State of Uttarakhand and others Respondents With WPMB No.525 of 2026 MS Radico Khaitan Ltd. Petitioner Vs. State of Uttarakhand and others Respondents <u>Hon'ble Manoj Kumar Tiwari, J.</u> <u>Hon'ble Pankaj Purohit, J.</u> Mr. Amar Pratap Singh, Mr. Mahesh Singh and Mr. Tarun Pande, learned counsel for the petitioners. 2. Ms. Pooja Banga, learned S.C. for the State, through video conferencing. 3. Since common questions of fact and law are involved in these petitions, therefore, these petitions are clubbed together and decided by this common judgment. However, for the sake of brevity and convenience, facts of WPMB No.524 of 2026 alone are being considered and discussed. 4. By means of this writ petition, petitioner has sought the following reliefs:- a) Issue an appropriate writ in the nature of writ of certiorari or any other writ or order or direction in the nature thereof, quashing the impugned Order-in-Original dated 25.03.2026 (received on 06.05.2026) (Annexure No.1 at page no.51-62) passed by the Respondent No.2 for being barred by limitation and ante-dated; b) The cost of the writ petition may be awarded in favour of the Petitioner and against the Respondents;" 5. The challenge thrown by the petitioner in both writ petitions is to the orders passed by respondent no.2-Deputy Commissioner, Commercial Tax under provisions of the Uttarakhand Value Added Tax Act, 2005 (hereinafter referred to as "VAT Act"). 6. It is contended by the counsel for the petitioners that VAT

		is being charged even on hologram fee and <i>pratifa</i> fee while holograms are mandatory to be affixed as per directives of Excise Department. 7. Ms. Pooja Banga, learned S.C. appearing for the State however submits that petitioner has a statutory remedy of filing an Appeal under Section 51 of the VAT Act. 8. She further points out that thereafter two more forums are available to the petitioner i.e., of filing a second appeal and thereafter a revision. 9. Learned counsel for the petitioner however submits that Commissioner (Appeals) would not be in a position to consider the contentions raised by the petitioner pertaining to excise policy and other related matters, therefore the remedy available under Section 51 of the VAT Act is illusory. 10. We are not impressed by the said submission. 11. Since the petitioner has a statutory remedy available and all the contentions raised by the petitioner can very well be considered by the Appellate Authority, therefore, we are not inclined to entertain these writ petitions. 12. Both the writ petitions are accordingly disposed of with a liberty to the petitioner(s) to approach Appellate Authority. If the appeal is filed by the petitioner(s) within two weeks the same shall be heard and decided on merit ignoring the question of delay as the writ petitions were filed well within the period of limitation. 13. It shall be open to the petitioner(s) to raise all contentions including the contention of excise policy before the Appellate Authority. (Pankaj Purohit, J.) 02.07.2026 SK (Manoj Kumar Tiwari, J.) 02.07.2026
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