

101

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CM-1875-CWP-2024 in/and
RA-CW-44-2024 (O&M) in
CWP-23501-2021
Date of Decision:05.04.2024

M/S. NOVATEUR ELECTRICAL AND DIGITAL SYSTEMS PVT LTD.
.....Petitioner

V/s.

ADDITIONAL COMMISSIONER OF SALES TAX APPEALS-CUM-
APPELLATE AUTHORITY
.....Respondent

CORAM: **HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA.**
HON'BLE MR. JUSTICE ALOK JAIN.

Present Mr.Hitesh Pandit, Addl. A.G., Haryana
 for the applicant-Revisionist.

SANJEEV PRAKASH SHARMA, J. (Oral)

CM-1875-CWP-2024 in RA-CW-44-2024

1. For the reasons assigned in the application, the same is allowed and the delay of 115 days in filing of the Review Application is hereby condoned.

RA-CW-44-2024

2. This application is filed by the respondents-State of Haryana for recalling/modification of the order dated 11.09.2023 passed by this Court in CWP-23501-2021.

3. Learned counsel for the revisionists/respondents has submitted that an error has crept in the order dated 11.09.2023 as the circular dated 14.09.2018 issued by the Ministry of Finance has been wrongly construed. It is his submission that the benefit of the said circular could not have been granted to the petitioner.

4. We have considered the submissions and carefully examined the reply filed by the revisionists/respondents to the Writ Petition wherein the revisionists/respondents admitted that the E-way bills have been generated and certain E-way bills were incomplete and the concerned Officer has allowed them to be completed. The genuineness of the E-way bills has not been challenged. Keeping in view thereto, circular dated 14.09.2018 issued by the Ministry of Finance, which allows minor mistakes to be corrected, would have an application and this Court finds that no error has been committed by this Court in passing of the said order. Accordingly, the review in the order dated 11.09.2023 would not lie and the Review Application stands dismissed.

[SANJEEV PRAKASH SHARMA]
JUDGE

[ALOK JAIN]
JUDGE

April 5, 2024
Ess Kay

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No