

CA Janak Vaghani

Rectification of Mistake- Part Payment Order - Statement of the Revenue acted /Upon - Without Verification - Is An Apperrent Mistake-Order for Part Payment Rectified Appeal- Stay- Part Payment-Forms Produced - Alleged Defective-Found Not Material- Part Payment Reduced to NIL. The tribunal rectified the original order of part payment for full payment of tax when forms produced but alleged to be defective by the department. The tribunal acted/relied upon the statement of the revenue without verification is an apparent mistake. The tribunal held that all the material information are mentioned in F forms as such the original order for part payment rectified and stay was granted without part payment.

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