

**IN THE SUPREME COURT OF INDIA
INHERENT JURISDICTION**

**REVIEW PETITION (CIVIL) NO.... OF 2026
(@ Diary No. 60242/2024)**

IN

SPECIAL LEAVE PETITION (CIVIL) NO. 2414/2020

M/S OM SPAT

Petitioner(s)

VERSUS

COMMISSIONER, COMMERCIAL TAX, DEHRADUN & ORS.

Respondent(s)

AND

**REVIEW PETITION (CIVIL) NO..... OF 2026
(@ Diary No.60245-2024)**

IN

SPECIAL LEAVE PETITION (CIVIL) NO.2415/2020

O R D E R

1. As per the Office Report dated 21.07.2026, the review petitions were found defective and the reasons thereof are pointed out in the said report. Despite this Registry's letter dated 03.05.2025 and subsequent reminder dated 13.2.2026, the defects have not been cured so far by the learned counsel for the petitioner.

2. Even otherwise, having perused the review petitions, we find that there is no error apparent on the face of the record. No case for review under Order XLVII Rule 1 of the Supreme Court Rules 2013 has been established.

3. The Review Petitions are dismissed being defective and on merits also.

.....J.
[J.B.PARDIWALA]

.....J.
[R. MAHADEVAN]

New Delhi
21st July, 2026.

cd

ITEM NO.1004

SECTION III-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

REVIEW PETITION (CIVIL) Diary No.60242/2024

[Arising out of impugned final judgment and order dated 21-11-2024 in SLP(C) No. 2414/2020 passed by the Supreme Court of India]

M/S OM SPAT

Petitioner(s)

VERSUS

COMMISSIONER, COMMERCIAL TAX, DEHRADUN & ORS.

Respondent(s)

WITH

Diary No. 60245-2024 (III-A)

FOR ADMISSION

Date : 21-07-2026 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN

By Circulation

UPON perusing papers the Court made the following
O R D E R

1. The Review Petitions are dismissed being defective and on merits also.
2. Pending application(s), if any, shall stand disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed order is placed on the file)