

EASTERN EXPORT SAFETY PRODUCTS
PRIVATE LIMITED AND ANOTHER

PETITIONERS

VERSUS

THE ASSESSING AUTHORITY, COMMERCIAL
TAXES DIVISION AND OTHERS

RESPONDENTS

Date : 06.11.2025

CORAM : THE HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE

For Petitioners Mr. Billwadal Bhattacharyya, Senior Advocate.
 Mr. Lahang Limboo, Advocate.
 Mr. Pritam Roy, Advocate.

For Respondents Mr. Zangpo Sherpa, Additional Advocate General.
 Mr. Sujan Sunwar, Assistant Government Advocate.
 Mr. Bhaichung Bhutia, Legal Retainer.
 Mr. Manoj Rai, Commissioner, Commercial Taxes Division.

Date of Hearing : 06-11-2025
Date of Pronouncement : 06-11-2025
Date of Uploading : 06-11-2025

JUDGMENT (ORAL)

1. Learned Senior Counsel for the Petitioners submits that the impugned Notice dated 05-07-2021 [Annexure P2 (colly)] was issued by the Respondent No.1, relying on a photocopy of Form 'C', purportedly received from the Indian Tobacco Company (ITC), whereas the said Form 'C' was never supplied to the Petitioners. To compound the matter, no Notice was issued either by the Assessing Authority (Respondent No.1) or the Commercial Tax Division, Finance, Revenue and Expenditure Department (Respondent No.2) at the correct address of the Petitioners. It is submitted that Notice was sent to the Proprietorship Firm in the name of one Hasta Bir Rai and not to the Petitioner-Company or its Director. Learned Senior Counsel prays that in the circumstances, the Respondent No.2 Department may afford an opportunity of hearing to the Petitioners on the issues raised in the Writ Petition. Learned Senior Counsel undertakes to ensure that the Petitioners or their representatives, Director Mr. Kaushik Saha or his representative will join in the proceedings before the Respondent No.2 Department as and when required to do so, if such opportunity is extended.

2. Learned Additional Advocate General, while contesting the submissions of Learned Senior Counsel contends that the Notices were served

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correctly. That, there are other complicated issues besides incorrect service of Notice, agitated by Learned Senior Counsel for the Petitioners. However, if Learned Senior Counsel for the Petitioners is amenable to the matter being heard before the Respondents by furnishing all documentary evidence required during the hearing process, he has no objection to the prayer put forth by Learned Senior Counsel.

3. In view of the submissions advanced by Learned Counsel for the parties, the Petition stands disposed of with the direction that opportunity for hearing shall be afforded to the Petitioners, who in turn shall make available all requisites to the Respondents, to enable proper assessment of the disputes involved. Efforts shall be made by all parties concerned to resolve the issues in dispute by deciding it afresh. It goes without saying that in the event that the matter stands unresolved, the parties are at liberty to approach this Court.

4. Learned Additional Advocate General undertakes not to take coercive measures against the Petitioners with regard to all issues involved in the matter, in the interregnum.

5. Writ Petition accordingly stands disposed of on the above terms.

6. Pending applications, if any, also stand disposed of.

Judge
06.11.2025

ds/sdl