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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 304 of 2017

Maa Sharda Enterprises And Stores (Central) Kabir Nagar, Raipur Through Its Proprietor Shri Chandramani Pandey S/o Shri Shyam Shankar Pandey Age 27 Years R/o Kabir Nagar Raipur District Raipur Chhattisgarh

---- Petitioner

Versus

1. State Of Chhattisgarh Through Secretary Department Of Commercial Taxes, Mahanadi Bhavan, Naya Raipur, District Raipur Chhattisgarh
2. Commissioner Of Commercial Taxes Vanijyik Kar Bhawan, Civil Lines Raipur, District Raipur, Chhattisgarh.
3. Additional Commissioner Commercial Tax, Vanijyik Kar Bhawan, Civil Lines Raipur, District Raipur (Chhattisgarh).
4. Assistant Commissioner Of Commercial Tax, H.Q. Vanijyik Kar Bhawan, Civil Line, Raipur, District Raipur Chhattisgarh

----Respondents

For Petitioner	:	Mr. Anoop Majumdar, Advocate
For State	:	Mr. B. Gopa Kumar, Dy. A.G.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

06/10/2017

1. The present writ petition has been preferred assailing the order dated 24.11.2016, whereby the revision petition preferred by the applicant under the Central Sales Tax Act, 1956 has been rejected.

2. The counsel for the petitioner submits that the rejection of the revision petition is on hypertechnical ground and sufficient opportunity of hearing has not been given to the petitioner before deciding the revision petition and prays that the matter may be remitted back to the Revisional authority so that the Revisional authority may consider the case afresh after granting an opportunity to support his claim with all the relevant documents.

3. State counsel at this juncture opposes the petition on the ground that the matter suffers from delay and laches, but fairly accepts that the Revisional authority has not passed a speaking order, while passing Annexure P/1 dated 24.11.2016.

4. Without entering into the merit of the case only on the ground that the order passed by the Revisional authority being a non-speaking order, this Court is of the opinion that the ends of justice would meet if the matter is remitted back to the Revisional authority with a liberty to the petitioner to bring forth all the relevant materials available to support their Revision petition and which is required by the Revisional authority for deciding the Revision petition while challenging the order of the assessment dated 26.03.2015.

5. Let the petitioner approach the Revisional authority within a period of three weeks from today and thereafter the Revisional authority shall proceed to decide the matter afresh.

6. It is made clear that the authority shall not be influenced by any of the observations made by this Court while disposing of the present writ petition. He shall decide the matter purely in accordance with law.

Sd/-
(P. Sam Koshy)
Judge

Ved