

said order of the Second Appellate Authority is verbatim the same as paragraphs 8 to 11 of the order of the First Appellate Authority. Only difference in paragraph 11 of the order of the First Appellate Authority and the paragraph 9 of the Second Appellate Authority is what is stated in the last part of paragraph 11.

3 Thus, prima facie, it is very clear that the Second Appellate Authority has failed to perform its duty.

4 Considering the nature of the controversy, this petition deserves to be disposed of finally at the stage of admission. For that purpose, the petition shall be listed on 19th December 2017, high upon board. There will be ad-interim relief in terms of prayer clause(c).”

2. We brought this order to the notice of Mr. Sonpal learned Special Counsel appearing for the Revenue and he fairly concedes that the second appellate authority's order is not in accordance with law and it has failed to perform its duty as a fact finding authority.

3. In the light of this fair statement of Mr. Sonpal, we allow this writ petition. We quash and set aside all orders passed by the second appellate authority. We restore the appeal back to the second appellate authority for a decision afresh on merits and in accordance with law without being influenced by any finding in the earlier orders.

4. The second appellate authority shall now hear the appeal and dispose it of as expeditiously as possible and in any event, within a period of two months from today. The ad-interim order

passed by this court on 6th December, 2017 shall continue during the pendency of the appeal and for a period of two months after the order of the second appellate authority is duly communicated to the petitioner and in the event it is adverse to him. While allowing the writ petition and disposing it of in the above terms, we clarify that all contentions of the petitioner are kept open. We have not expressed any opinion on either contentions.

(SMT. BHARATI H. DANGRE, J.)

(S.C.DHARMADHIKARI, J.)