

16.12.2020
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W.P.A. 8918 of 2020

(Through Video Conference)

Platinum Plywood Private Limited
Vs.
State of West Bengal & ors.

Mr. Biswajit Mukherjee
Mr. Shovan Ghosh
... for the petitioner

Mr. Abhratosh Majumdar, Ld. A.A.G.
Mr. Talay M. Siddiqui
Mr. Avra Mazumdar
... for the State

This is an application under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by an order dated September 25, 2020 passed by the Assistant Commissioner of State Tax. The only issue to be decided is whether the hearing notice was granted to the petitioner.

Upon perusal of the documents it is clear that a date was provided for reply to the show-cause notice, but no date was fixed for hearing of the matter.

Mr. Majumdar, learned Additional Advocate General appearing on behalf of the State has fairly conceded this point, and accordingly, the matter is remanded to the officer concerned with the direction upon the officer concerned to hear the matter on December 21, 2020 at 11 a.m. after granting an opportunity of hearing to the petitioner and thereafter pass a reasoned order within a

period of two weeks. The reasoned order is to be communicated to the petitioner within a period of one week from the date of passing of such reasoned order.

The petitioner is directed to be present on that date. It is made clear that in the event the petitioner is not present on that date, the officer concerned shall be at liberty to proceed and pass a reasoned order ex parte.

With the above observations, this writ petition is disposed of.

Since no affidavit-in-opposition is called for, allegations made in the writ petition are deemed not to have been admitted.

All parties are to act on website copy of this order.

(Shekhar B. Saraf, J.)