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W.P.A. 222 OF 2021

(Through Video Conference)

North Eastern Entrade

Vs.

The Assistant Commissioner of
Revenue, Directorate of Commercial
Taxes, Bureau of Investigation
(North Bengal), Alipurduar Zone & Ors.

Mr. Saptarshi Banerjee
Ms. Namrata Basu.

... For the Petitioner

Mr. Abhratosh Majumdar
Mr. Talay M. Siddiqui
Mr. D. Ghosh.

... For the Respondent/
State.

1. This is an application under Article 226 of the Constitution of India wherein the petitioner is aggrieved by an order dated December 28, 2020 passed by the Assistant Commissioner of Revenue, Bureau of Investigation (North Bengal) Alipurduar Zone, Alipurduar.

2. Mr. Majumdar, learned Additional Advocate General appearing on behalf of the Revenue authority has fairly submitted that the order passed may be set aside with a direction to re-hear the matter afresh.

3. In light of the above submissions, the impugned order be set aside with a direction upon the authority to grant an opportunity of hearing to the petitioner and thereafter pass a reasoned order.

4. Upon request of both parties the concerned authority is directed to hear the petitioner on January 11, 2021 at 11-00 a.m. at its office.

5. The petitioner shall be at liberty to have its goods released in accordance with law upon payment of security as per law.

6. With the above observation, the writ petition is disposed of. There shall be no order as to costs.

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

Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of all necessary formalities.

(Shekhar B. Saraf, J.)