

22.11.2021.
p.b.
Sl. No.28.

W.P.A. 257 of 2021

(Through Video Conference)

Kiswok Industries Private Limited

Vs.

Joint Commissioner, Sales Tax,
Radha Bazar Charge & Ors.

Mr. Debanuj Basu Thakur.

.....for the petitioner.

Mr. A. Ray,

Mr. S. Mukherjee,

Mr. N. Chatterjee.

.....for the State.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned order dated 13th May, 2016 passed by the revisional authority rejecting his application on the ground that the dispute of remission of tax and claim were not contested and, as such, it was not considered. Learned advocate appearing for the petitioner submits that he has taken this ground in his revision petition, but, it is a disputed question of fact that whether he has contested or not for which it is difficult to ascertain. Furthermore, because of this inordinate delay of filing this writ petition on the ground that he has filed the review petition which was rejected on 27th May, 2019. Then, even in that case also what prevented him to take for more than half year in

approaching this writ court after the order passed by the authority dated 27th May, 2019 on the review application. In such view of the facts, I am not inclined to entertain this writ petition.

Accordingly, the writ petition being WPA No.257 of 2021 is dismissed on the ground of unexplained delay itself apart from the disputed facts.

(Md. Nizamuddin, J.)