

W.P.A. 347 OF 2021

(Through Video Conference)

The Ganges Manufacturing Company
Limited

Vs.

Joint Commissioner, Commercial Taxes,
Corporate Division & Ors.

Mr. Boudhayan Bhattacharyya

... For the Petitioner

Mr. Abhratosh Majumder
Md. Talay M. Siddiqui
Mr. Avra Mazumder.

....For the Respondents

1. This is an application under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by an order dated July 31, 2020 passed by the Fast Track Revisional Authority, Bench – IV, rejecting certain ‘C’ forms of the petitioner.

2. The petitioner submits that he wishes to file additional ‘C’ forms and also have the impugned order revisited by the Revisional Authorities.

3. I have heard learned Additional Advocate General appearing in this matter and counsel appearing on behalf of the respondents and upon consideration I am of the view that the impugned order may be quashed and set aside with a direction upon the Revisional Authority to once again consider the case of the petitioner and also allow the petitioner to file additional ‘C’ forms, if any.

4. I make it clear that the matter is being remanded only for a decision afresh on the issue of 'C' forms and nothing else.

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

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

7. 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.)