01.09.2021
p.b.
Sl. No.23.

W.P.A. 765 of 2021

M/s. Plaudit Techno India Pvt. Ltd.
Vs.
Union of India & Ors.

(Via Video Conference)

Mr. Sourojit Dasgupta,
Mr. Soumya Nag.
……for the petitioner.
Mr. Mukesh Kr. Gupta.
…….for the UOI.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
…….for the State.

In this matter, the petitioner has challenged the impugned order of the appellate authority dated 9th November, 2020 passed by the Senior Joint Commissioner of Sales Tax, Howrah Circle, dismissing the appeal of the petitioner on the ground that the petitioner had failed to produce documentary evidences/reply to show-cause notice in respect of his accumulated input tax credit before the jurisdictional authority and by further recording that the petitioner himself has accepted that the proper officer of the sales authority has acted according to the provisions of Act and he himself failed to produce relevant documents. Petitioner also could not give any cogent reason or proper explanation even before me for not producing the relevant documents both before the adjudicating authority and the appellate authority.

Considering this fact, I find no merit in this writ petition and accordingly, this writ petition being WPA No.765 of 2021 is dismissed.

(Md. Nizamuddin, J.)