31.08.2021
p.b.
Sl. No.126.

W.P.A. 1413 of 2020

Ceebuild Company Private Limited
Vs.
Senior Joint Commissioner, Sales Tax
Chowringhee Circle & Ors.

(Via Video Conference)

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee.
......for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee.
.......for the State.

In this matter, the petitioner has challenged the impugned order dated 19th June, 2019 passed by the respondent revisional authority under Section 9 (2) of the CST Act read with West Bengal VAT Act, 2003 for a limited purpose and prays for directing the authorities to consider afresh the case of the petitioner on the ground that at the time of passing the impugned order dated 19th June, 2019 petitioner could not produce Form-C due to the reason that he could not procure the same from his customers and because of this, amount in question was disallowed and there is specific pleading in paragraph 11 of the writ petition about the reason of non-production of Form-C by the petitioner at the time of passing the impugned order.

The learned advocate for the petitioner submits that the petitioner is satisfied with the order of the revisional authority on the other issues and those issues are not to be reopened.

Considering the submission of the parties, the impugned order dated 19th June, 2019 is set aside with a direction upon the respondent revisional authority to consider afresh the relevant Form-C if so produced by the petitioner before him and the petitioner shall submit the Form-C annexed to this writ petition or any relevant documents within fortnight from date and if such documents are filed before the revisional authority, he shall consider the same and pass a reasoned and speaking order within four weeks from the date of submission of such Form-C in accordance with law.

Since this writ petition is at the motion stage and is disposed of without calling for affidavits, allegations contained in the writ petition shall be deemed to have been denied by the respondents.

The writ petition being WPA No.1413 of 2020 is disposed of.

(Md. Nizamuddin, J.)