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WPA 2666 of 2020

The Angus Company Limited
Vs
Senior Joint Commissioner Commercial Taxes, Central Audit Unit 1 & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Sretapa Sinha
… For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
… For the State.

Heard both the parties.

In the writ petition, the petitioner has challenged the impugned order dated 28th November, 2019 passed by the West Bengal Commercial Taxes Appellate and Revisional Board for a limited relief of reconsidering the case of the petitioner relating to the "C" form for the relevant period, which could not be furnished by the petitioner at the time of the impugned adjudication order in spite of due diligence.

Learned Advocate appearing for the State respondents has taken very fair stand by not opposing this limited prayer of the petitioner.

Considering the submission of the parties, this writ petition, being WPA 2666 of 2020 is disposed of by remanding the case before the respondent concerned/respondent No.3, to reconsider the case of the petitioner afresh, if "C" forms relating to the relevant period, which were not submitted by the petitioner earlier, within four weeks from the date of making such submission and pass a reasoned and speaking order strictly in accordance with law.

This order is confining to only those "C" forms, which the petitioner was to file at the time of the impugned adjudication order and, which he could not file at the relevant time.

(Md. Nizamuddin, J.)