S/L 9
06.07.2021
Court. No. 2
Chanchal

WPA 5156 of 2021

Sunil Kumar Ghosh
Vs.
The Assistant Commissioner, State Tax & Ors.
(Through Video Conference)

Mr. Soumitra Mukherjee
Mr. Debashis Sarkar
......For the petitioner
Mr. A.Roy Ld. G.P.
Mr. Debashis Ghosh
Mr. S. Mukherjee

......For the State.

Heard the learned Advocates for the Parties.

The facts involved in short in this matter, being aggrieved by an order of cancellation of registration, the petitioner had filed an appeal before the appellate authority which was dismissed by Senior Joint Commissioner of State Tax, Howrah Circle, being appellate authority by impugned order dated 27th November, 2020. The main ground of challenge in this writ petition against impugned order dated 27th November, 2020 is that it was ex parte and no adjournment was granted to the petitioner in spite of making prayer for adjournment on the ground of illness of the learned advocate for the petitioner who was representing him. Though it appears from the aforesaid impugned order, that several adjournments were granted to the petitioner but lastly it was not considered on the ground that no medical certificate in support of the prayer for adjournment was submitted. The learned advocate for the petitioner submits that the said medical certificate was submitted.

Without going into this dispute of submission of the medical certificate, on the ground of principle of natural justice, I set aside the impugned order dated 27th November, 2020 to avail one opportunity to the petitioner to attend the hearing before the appellate authority.

Learned appellate authority is requested to issue a fresh notice of hearing within two weeks from the date of communication of this order and to reconsider the case of the petitioner strictly in accordance with law and pass a reasoned and speaking order. In case petitioner fails to appear on the date fixed by learned appellate authority it will be free to pass order.

Let it be recorded that this Court has not gone into the merits of the case and the learned Appellate authority will consider and dispose of the aforesaid appeal on its own merit by apply his judicious mind.

Since this writ petition is disposed of without calling for affidavits, allegations made in the writ petition are deemed to have been not admitted by the respondents.

WPA 5156 of 2021 is disposed of.

(Md. Nizamuddin, J.)