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W.P.A. 6221 OF 2021

(Through Video Conference)

M/s. Minerals Technoligies India (Pvt.) Ltd.
Vs.
Joint Commissioner of Sales Taxes, Behala Circle & Ors.

Mr. Prithu Dudhoria

... For the Petitioner

Mr. Abhratosh Majumder
Mr. Soumitra Mukherjee
Mr. Debasish Ghosh.

....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 December 13, 2019 passed by the West Bengal Commercial Taxes Appellate and Revisional Board.

2. The case of the petitioner is that the 'C' forms have not been produced before the authority concerned within the time stipulated in the Act. The petitioner submits that the order impugned was passed ex parte. He further prays for one more chance to produce the 'C' Forms before the authority concerned.

3. I have heard counsel appearing on behalf of the parties and upon consideration I am of the view that the impugned order is required to be quashed and set aside. Accordingly I direct the order impugned to be quashed and set aside with a direction upon the Revisional

Authority/ authority concerned to consider the case of the petitioner and also allow the petitioner to file 'C' forms, if any.

4. It is made clear that the Revisional Authority/authority concerned shall only decide on the point with regard to claim of 'C' forms in accordance with law within a period of four weeks from the date of communicated of this Order.

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.)