2.12.2021
ks
sl. 52

WPA 7728 of 2021

Escorts Limited
Vs
Joint Commissioner, Commercial Taxes, Large Taxpayers' Unit & Ors.

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

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 11th November, 2020 passed by the Authority under West Bengal Commercial Taxes Appellate and Revisional Board on the ground that the impugned order has been passed ex parte and without recording any reason for dismissal of the revisional application of the petitioner.

On perusal of the impugned order I find from the same, which has been passed by the Authority is a Judicial Member and it appears that the impugned order passed by him is in total non-application of mind since it has been recorded in the ordering portion that he is dismissing the revision petition ex parte while in the body of the order he has recorded just contrary to his concluding portion of his order where he has recorded that he has heard the matter. However, for the ends of justice and in view of the fact that the impugned order on revisional application of the petitioner does not contain any reason or any discussion on merit of the revisional application, I am inclined to set aside the impugned order dated 11th November, 2020 and remand the matter to the respondent authority concerned to consider afresh the revisional application in question and pass a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representative within one month from the date of communication of this order without granting any unnecessary adjournment to the petitioner.

With these observations and directions, this writ petition, being WPA 7728 of 2021 is disposed of.

(Md. Nizamuddin, J.)