

18.06.2021
SL No.4
Court No.16
(gc)

C.O.T.T. 13 of 2021

**Jiwanram Sheoduttari Industries Pvt. Ltd.
Vs.
Deputy Commissioner, Commercial Taxes & Ors.**

(Via Video Conference)

Mr. Ashoke Basu,
...for the Applicant.

Mr. Anirban Ray, Ld. G.P.,
Mr. Soumitra Mukherjee,
Mr. Debasish Ghosh,
...for the State.

This writ petition has been filed due to delay in disposal of the application filed by the writ petitioner under Section 8 of the West Bengal Taxation Tribunal Act, 1987.

It is contended on behalf of the petitioner that although the application was filed in the year 2016, the said application is still pending and the last date fixed by the Tribunal was on 16th November, 2018 when no effective hearing took place.

The order under challenge in the said proceeding was an appellate order dated 16th July, 2015 passed by the Senior Joint Commissioner, Commercial Taxes, West Bengal, Kolkata (South) Circle for the period 2011-12 under the Value Added Tax Act, 2003.

Under such circumstances, we dispose of this matter by requesting the learned West Bengal Taxation Tribunal, Kolkata to dispose of the application filed under Section 8 of the West Bengal Taxation Tribunal Act, 1987 within a period

of six months from the date of resumption of normal functioning of the Tribunal without granting any unnecessary adjournment to either of the parties. However, it will be at the discretion of the Tribunal to hear the application on a virtual mode if such system is in place.

We make it clear that we have not gone into the merits of the matter.

With the aforesaid direction, C.O.T.T. 13 of 2021 is disposed of.

All parties shall act on the server copies of this order duly downloaded from the official website of this Court.

(Hiranmay Bhattacharyya, J.)

(Soumen Sen, J.)