

S/L 12
16.08.2021
Court. No. 2
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WPA 11455 of 2021
Mahadeb Majumdar
Vs.
Assistant Commissioner of State Tax,
Barasat Charge, & Ors.
(Through Video Conference)

Mr. Sumit Ghosh
Mr. Souradeep Majumdar
.... For the Petitioner
Mr. A. Ray, Ld. G.P.
Mr. S. Mukherjee
Mr. D. Ghosh
.... For the Respondents.

Heard both the parties.

In this writ petition petitioner has challenged the impugned order of rejection of application for revocation of cancellation of registration of the petitioner, dated 25th March, 2021 as it appears at page 32 of the writ petition, passed by the Assistant Commissioner, Barasat/ respondent No.1. The main ground of the petitioner challenging this impugned order is that the same has been passed in total non-application of mind and is non-speaking order which appears to be true on my perusal. Petitioner submits that time to file the aforesaid show-cause notice is seven days as per Statute and he had filed the reply to the show-cause notice within four days that is, 19th March, 2021 as it appears at Page 21 of the writ petition. Yet, the respondent No.1 has rejected the same without giving any reason and without passing

any speaking order and rejecting it solely on the ground that it was not within specified time.

Considering the submission of the parties this writ petition is disposed of by setting aside the impugned order dated 25th March, 2021 with a direction upon the respondent No.1 to consider a fresh reply of the petitioner dated 19th March, 2021 as it appears at Page 21 of the writ petition on merit in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner or his authorised representative within eight weeks from the date of communication of the order and communicate his decision to the petitioner within one week thereafter.

It is recorded that this Court has not gone into the merits of the case and the respondent No.1 shall decide the case of the petitioner strictly in accordance with law.

WPA 11455 of 2021 is disposed of.

(Md. Nizamuddin, J.)