

22.9.2021
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WPA 11708 of 2021
With
WPA 11710 of 2021

sl. 14-15

Kaushal Kadel, Proprietor of M/s. Richmond Industrial
Vs
State of West Bengal & Ors.

Mr. Nilotpal Chowdhury,
Mr. Prabir Bera
... For the Petitioner.
Mr. A. Roy, Ld. GP,
Mr. Jishnu Chowdhury,
Mr. S. Mukherjee,
Mr. Debasish Ghosh,
Mr. N. Chatterjee
... For the State.

In these writ petitions, the petitioner has challenged the impugned order of adjudication passed by the respondent authority concerned on the ground that full text of the order has not been supplied to the petitioner and only summary of the order has been supplied and for e-filing of the appeal, full text of the order is required and further that manual filing of the appeal will not be accepted.

Mr. Ghosh, learned Advocate appearing for the respondent authority concerned submits that now full text of the order has been made available to the petitioner and further submits on instructions from the respondent officer concerned that they will entertain the appeal, if it is filed manually by the petitioner and he also relies on an order of the Division

Bench of this Court dated 8th September, 2021 passed in MAT 689 of 2021 with CAN 1 of 2021(M/s. Mjunction Services Limited and another vs. The Additional Commissioner, State Tax, Large Taxpayer Unit, West Bengal and others) where it has been held by the Division Bench of this Court that hardcopy of the appeal filed by the appellant shall be considered to have been filed within the limitation and it will be heard and decided on merits.

Considering the submission of the parties and the aforesaid order of the Division Bench, I am not inclined to grant any relief in these writ petitions against the impugned order of adjudication except giving liberty to the petitioner to file appeal in Hardcopy and manually and if such appeal is filed within four weeks from date, the respondent shall consider the same as to have been filed within the limitation and shall hear and decide the appeal on merits by giving opportunity of hearing to the petitioner.

If the appeal is filed by the petitioner within four weeks, as indicated above, the respondent shall not raise the point of limitation.

With the above direction, the writ petitions, being WPA 11708 of 2021 and WPA 11710 of 2021 are disposed of.

(Md. Nizamuddin, J.)