04.01.2021
ss

W.P.A. 23990 of 2019

(Through Video Conference)

United Machinery & Appliances
Vs.
Sales Tax Officer, Princep Street Charge & ors.

Mr. Anil Dugar
Mr. Rajarshi Chatterjee
... for the petitioner

Mr. A. Majumdar, Ld. A.A.G.
Mr. S. Mukherjee
Mr. Avra Mazumder
... for the State

This is an application under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by an order dated August 26, 2019 passed by the President, West Bengal Commercial Taxes Appellate and Revisional Board.

I have heard learned Counsel for the appearing parties and perused the materials on record.

The petitioner has now in this writ petition produced all the 'E1' form and the 'C' form. The contention of the petitioner is that the entire benefit was not given by the revisional authority and, accordingly, the revisional authority may be directed to once again consider all the forms submitted by the petitioner.

In light of the above submission, the revisional authority is directed to once again consider all the forms submitted by the petitioner and grant the benefit, if eligible in accordance with law.

With the above direction, this writ petition is disposed of.

Since no affidavit-in-opposition is called for, allegations made in the writ petition are deemed not to have been admitted.

All parties are to act on website copy of this order.

(Shekhar B. Saraf, J.)