

S/L 143
09.09.2021
Court. No. 2
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WPA 11505 of 2020
Hanuman Trading Company & Anr.
Vs.
The Joint Commissioner, Commercial Taxes
Kolkata(North) Circle & Ors.
(Through Video Conference)

Mr. Anil Dugar
Mr. Rajarshi Chatterjee

... For the Petitioners

Mr. A. Ray, Ld. G.P.
Md. T. M. Siddiqui
Mr. D. Ghosh

.... For the State Respondent

Heard both the parties.

In this matter, petitioner has challenged the impugned order dated 8th June, 2017 passed by the respondent No.3/West Bengal Commercial Taxes Appellate And Revisional Board which was communicated to the petitioner on 21st October, 2019. The main ground of challenge of the impugned order is that the same was passed ex parte and reasons for non-appearance of the petitioner's advocate at the time of hearing and passing the impugned order is due to illness of his advocate who is octogenarian and submits that non-appearance of the petitioner's advocate at the time of hearing and passing the impugned order was not deliberately or intentionally and there was genuine difficulty and for such a situation petitioner should not be made to suffer.

Considering this fact that of non appearance of the petitioner due to lawyer's illness, I set aside the

aforesaid impugned order dated 8th June, 2017 and remand the case to the respondent No.3 to consider afresh and dispose of the same in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or his authorized representative within eight weeks from the date of communication of this order and no unnecessary adjournment should be granted to the petitioner.

It is recorded that this Court has not gone into the merit of the case and the respondent No.3 shall decide the case of the petitioner strictly in accordance with law.

WPA 11505 of 2020 is disposed of.

(Md. Nizamuddin, J.)