16.09.2021
p.b.
Sl. No.150.

W.P.A. 11681 of 2020

M/s. Steel Authority of India Ltd.
IISCO Steel Plant, Burnpur
Vs.
Union of India & Ors.

(Via Video Conference)

Mr. Tahul Tangri.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
.......for the State.

Heard both the parties.

Petitioner has challenged the impugned exparte order dated July 2, 2019 passed by the West Bengal Commercial Tax, Appellate Taxes and Revisional Board Authority on the ground that the aforesaid impugned exparte order has been passed in violation of the principle of natural justice by not granting effective opportunity of hearing and the facts recorded in paragraph 3 of the aforesaid impugned order is contrary to record since in the said paragraph it has been recorded that no application for adjournment of hearing was filed by the petitioner though it appears from record as annexed to the writ petition by the petitioner as appears at page 136 being Annexure P-13 to the writ petition that prayer for adjournment was made by the petitioner and it was duly received and acknowledged by putting signature and the stamp of the authority.

Considering the aforesaid facts, I am of the considered opinion that the aforesaid impugned exparte order dated July 2, 2019 should be set aside and the case should be remanded before the authority concerned to consider afresh in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or their authorized representatives within 8 weeks from the date of communication of this order. No unnecessary adjournment should be granted to the petitioner in the matter.

The writ petition being WPA No.11681 of 2020 is disposed of.

(Md. Nizamuddin, J.)