

05.12.2022
7 & 8
ns/pg Ct.16

**FMA 1767 of 2018
With
I.A. No.CAN 2 of 2022**

**M/s. Paharpur Cooling Towers Limited
Vs.
Senior Joint Commissioner, Directorate of
Commercial Taxes & ors.**

With

**FMA 1770 of 2018
With
I.A. No.CAN 3 of 2022**

**M/s. Paharpur Cooling Towers Limited
Vs.
Senior Joint Commissioner, Directorate of
Commercial Taxes & ors.**

Mr. Anil Kumar Dugar,
Mr. Rajarshri Chatterjee,
Mr. Gobinda Dey ... for the appellant.

Mr. Anirban Roy, Ld. G.P.,
Mr. T. M. Siddique,
Mr. Soumitra Mukherjee,
Mr. Debasish Ghosh,
Mr. Nilatpal Chatterjee ... for the State.

**Re: I.A. No.CAN 2 of 2022
With
I.A. No.CAN 3 of 2022**

These applications have been filed seeking
modification of the earlier order passed by this Court
dated 11th August, 2022.

It is submitted by the learned Advocate
appearing for the appellant that in terms of the
directions issued therein, the appellant to preferred a

statutory appeal before the Additional Commissioner, Commercial Taxes, West Bengal and paid the requisite pre-deposit on 11th October, 2022. But, however, by that date, the time limit fixed by this Court in its order dated 11th August, 2022 had expired. It is submitted that since the appellant could not immediately arrange for fund, there was a slight delay in complying with the direction and the delay is neither intentional nor wanton.

We have heard the learned Government Advocate on the above submission.

Considering the fact that the appellant has already effected pre-deposit and filed the statutory appeal, the time already granted for paying the amount shall stand extended till the date on which the payment was effected. The appellate authority is directed to consider the appeal and dispose of the same as directed by our order dated 11th August, 2022.

Needless to state that the appellate authority shall hear the matter on merits and dispose of the same by passing a reasoned order.

I.A. No. CAN 2 of 2022 and I.A. No. CAN 3 of 2022 are disposed of with the above observations.

There will be no order as to costs.

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)