22.02.2022.
p.b.
Sl. No.30.

W.P.A. 2109 of 2022

(Through Video Conference)

Mahaprabhu Steels Private Limited
Vs.
Deputy Commissioner, Sales Tax,
Salkia Charge & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee,
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
.........for the State.

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order of assessment against which remedy by way of appeal is available to the petitioner under the statute and without availing the same, petitioner has directly approached this writ Court. Petitioner submits that initial claim in question was allowed by the officer concerned in the draft assessment order, but later on, on the basis of some alleged verification paper, has passed the impugned revised assessment order dated 30th June, 2017 without providing the petitioner any verification report on the basis of which the officer concerned has passed the revised assessment order and in this regard, petitioner submits that it has made a pleading in paragraph 7 to the effect and submitted that petitioner has asked the respondents several times to provide the said verification but he was denied, without any piece of paper to substantiate the allegation in paragraph 7 of the writ petition.

Considering these facts, I am not inclined to entertain this writ petition being WPA No.2109 of 2022 and the same is dismissed. However, dismissal of this writ petition will not prevent the petitioner from approaching the authority concerned for supply of the verification report in question and if petitioner approaches the authority concerned in this regard, they will consider the same in accordance with law.

(Md. Nizamuddin, J.)