16-02-2022
Item No.39
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.2209 of 2022
M/s. Shiva Polymers Pvt. Ltd. & Anr.
-vs-
The Sales Tax Officer, Radhabazar Charge & Ors.

Mr. Shobhantanu Bhattacharyya …for the petitioners

Mr. A. Ray
Md. T.M. Siddiqui
Mr. Debashis Ghosh …for the State

In this writ petition, petitioners have challenged the impugned order of revisional authority dated February 20, 2018, i.e. after delay of four years, passed by the West Bengal Commercial Taxes Appellate and Revisional Board.

I am not inclined to entertain this writ petition, since the adjudication order in question has been confirmed by two authorities – the appellate authority and the revisional authority, and on the grounds of inordinate delay in filing the writ petition without any cogent explanation.

However, considering the submission of the petitioners that they intend to file review against the impugned revisional order, they may make such application before the revisional authority, if law so permits.

With the above observation, this writ petition being WPA No.2209 of 2022 stands dismissed.

[Md. Nizamuddin, J]