29.11.2022
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WPA 2788 of 2017
With
WPA 2792 of 2017
With
WPA 2794 of 2017
Rajesh Kanoongo
Vs
Additional Commissioner of Commercial Taxes, West Bengal & Ors.

Mr. Abhrotosh Majumdar, Ld. Sr. Adv.,
Mr. Avra Mazumdar,
Ms. Megha Agarwal,
Mr. K. Roy,
Mr. Binayak Gupta,
Mr. Suman Bhowmick
... For the Petitioners.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. N. Chatterjee
... For the State.

Heard learned Advocates appearing for the parties.

By these writ petitions, petitioners have challenged the impugned orders of the Appellate Authority under Commercial Taxes, West Bengal.

The main issue raised by the petitioners is as to whether fiber glass cloth and fiber glass tapes are classifiable under Entry No.81 of the First Schedule to the West Bengal Sales Tax Act, 1994?

On perusal of the aforesaid impugned orders of the Revisional Authority I find that the same are non-speaking orders and there are no discussion on the merits of the aforesaid issue and while dismissing the revisional applications of the petitioners Revisional

Authority has simply relied on an earlier order of the West Bengal Taxation Tribunal in the case of Nikhil Chandra Maiti vs. Commercial Taxes, reported in 50 STA 151 and the impugned orders neither have a discussion on the facts or on law in its order. I am of the view that the Revisional Authority instead of simply relying on the aforesaid order of the Tribunal in which petitioners were not a party, Revisional Authority concerned should have passed an elaborate order recording factual and legal aspects by making discussion as to why petitioners are not entitled to their claim of benefit in question instead of simply relying on the aforesaid order of the Tribunal.

Considering the facts and circumstances of the case, all these writ petitions being WPA 2788 of 2017, WPA 2792 of 2017 and WPA 2794 of 2017 are disposed of by setting aside the impugned orders of the Appellate Authority concerned and the matters are remanded back to the Appellate Authority concerned to pass a fresh orders in accordance law after giving an opportunity of hearing to the petitioners or their authorised representative and the petitioners shall be entitled to urge all the points raised herein before the Revisional Authority concerned. The Revisional Authority concerned shall conclude the hearing and pass the final orders within 12 weeks from the date of communication of this order.

(Md. Nizamuddin, J.)