

14-03-2022  
Item No.7  
Subrata

IN THE HIGH COURT AT CALCUTTA  
Constitutional Writ Jurisdiction  
Appellate Side

WPA No.3320 of 2022  
Santosh Kumar Gupta

-VS-

The Assistant Commissioner of Revenue, Howrah Zone &  
Ors.

Ms.Rita Mukherjee  
Mr. Abhijit Das ...for the petitioner

Mr. A. Ray  
Md. T.M. Siddiqui  
Mr. N. Chatterjee ...for the State

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned show-cause notice dated December 21, 2021 and a subsequent impugned order of adjudication dated January 27, 2022 on the grounds that full text of the impugned adjudication order was not available on the official portal of the respondents; secondly, that the impugned order of adjudication is non-speaking; and thirdly, that the impugned order of adjudication was passed without giving the petitioner any opportunity of hearing.

Mr Siddiqui, learned advocate appearing for the State, pursuant to my earlier direction, produces the full text of the adjudication order; and on perusal of it, I find that the said order is a speaking one, and that the petitioner was given an opportunity of hearing as appears from the recording in the adjudication order and petitioner in fact had appeared before the authority concerned.

In view of the above, it appears that the aforesaid allegations of the petitioner that the impugned order is not

a speaking one and that the petitioner was not given any opportunity of hearing are not tenable; and so far as the non-availability of the full text of the adjudication order is concerned, there could not be any grievance since Mr Siddiqui has handed over a copy of the same to the petitioner on the basis of which the petitioner can now file a statutory appeal before the appellate authority within two weeks from date.

If such appeal is filed by the petitioner within the time stipulated above, the appellate authority concerned shall take a lenient view while considering the issue of limitation for the purpose of filing the appeal.

With the above observations, WPA No.3320 of 2022 stands disposed of.

[Md. Nizamuddin, J]

