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WPA 4895 of 2022

Shri Ambika Metaliks Pvt. Ltd.
Vs
The Commercial Tax Officer, Fairley Charge & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee
... For the Petitioners.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned judgment dated 19th February, 2018 passed by the West Bengal Commercial Taxes and Revisional Board on the ground that the aforesaid impugned order was passed without giving any opportunity of hearing to the petitioner and that the aforesaid judgment dated 19th February, 2018 was served upon him on 29th January, 2022 and as such the same is barred by limitation. When petitioner was asked to indicate any statutory provision under which such impugned judgment is barred, he could not show from the statute any such provision with regard to the limitation. Secondly, the allegation of the petitioner of not providing an opportunity of hearing also is incorrect statement as appears from the perusal of the impugned judgment where it has been recorded and the relevant portion of such recording is as hereunder:

"The petitioner was directed to produce all the documents in support of his ground of revision. Ld. D.R. is directed to examine the documents produced by Ld Adv.

The final hearing was refixed on 19-02-2018. On 19-02-2018 none appears for the petitioner. Ld. D.R. submits that none appeared with relevant documents before him for examination of documents. As several opportunities is allowed to the petitioner no more opportunity is allowable. So the matter is decided ex parte today.

As the dealer failed to produce any documents in support of his ground of revision I did not interfer the decision of Ld audit cum assessment authority and appellate authority.

I have heard arguments of both sides, and have perused connected case records, after which I proceed to pass my order. It is, therefore,".

Considering the submission of the parties and admitted facts as appears from the impugned judgment, I am not inclined to entertain this writ petition, being WPA 4895 of 2022 and the same is, accordingly, dismissed.

(Md. Nizamuddin, J.)