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WPA 6647 of 2022

Vishva Electrotech Limited
Vs
Joint Commissioner, Commercial Taxes, Cossipore Charge & Ors.

Mr. Sourav Bagaria,
Ms. Iram Hassan,
Mr. Sanket Sarawgi,
Mr. Subhajit Ghosh
... For the Petitioners.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. S. Mukherjee
Mr. Debasish Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned judgment dated 7th March, 2018 passed by the West Bengal Commercial Taxes Appellate and Revisional Board which was served on the petitioner on 23rd April, 2021 which is matters of record, rejecting the claim of the petitioner on the "C" Forms in question on the ground that the same were not verified by the electronic verification system. Petitioner submits that the same have been verified by the Uttar Pradesh Commercial Tax Department and certificate in this regard has been issued, which is at page 51 of the writ petition and learned Advocate appearing for the State respondents submits that the aforesaid certificate issued by the Uttar Pradesh Commercial

Tax Department relating to “C” Forms in question may be reconsidered by the Revisional Board.

Considering the submission of the parties, this writ petition, being **WPA 6647 of 2022** is disposed of by setting aside the impugned judgment dated 7th March, 2018 and the case is remanded back to the Revisional Board Authority to consider afresh the case of the petitioner by taking into consideration the aforesaid verified “C” Forms which have been certified by the Commercial Tax Authority of Uttar Pradesh, within eight weeks from the date of communication of this order.

Needless to mention that before passing a fresh order, the Authority will give an opportunity of hearing to the petitioner or its authorised representative.

(Md. Nizamuddin, J.)