

29.04.2022.
p.b.
Sl. No.28.

W.P.A. 7688 of 2022

M/s. Aelite Logistics &
Marketing Pvt. Ltd.

Vs.

Deputy Commissioner, Commercial
Taxes, Behalf Charge & Ors.

Mr. Boudhayan Bhattacharya,
Ms. Sretapa Sinha,
Mr. Soumyojyoti Chandra.

.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.

.....for the State.

Heard both the parties.

In this matter, petitioner has challenged the impugned assessment order on the ground of violation of principle of natural justice by contending that the same was passed without issuing any notice and without any reason. However, learned advocate appearing for the State respondent submits that against the same petitioner had already filed appeal before the first appellate authority which was dismissed and further against the order of the first appellate authority petitioner has gone before the tribunal.

Considering the facts and circumstances of the case and submission of the parties, Tribunal is directed to proceed with the pending appeal in question and dispose

of the same as expeditiously as possible. The tribunal while disposing the pending appeal in question will consider the merit of the adjudication order in question also in addition to issue of legality of the order of the first appellate authority.

With this observation and direction, this writ petition being WPA No.7688 of 2022 stands disposed of.

(Md. Nizamuddin, J.)