

06.07.2022.
p.b.
Sl. No.20.

W.P.A. 7307 of 2019

Paritosh Mondal
Vs.
Sales Tax Officer, Sealdah Charge & Ors.

Mr. Prithu Dudhoria.
.....for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
.....for the State..

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the review dated 10th June, 2016 as appears at page 62 of the writ petition against the order of revision dated 15th March, 2016 as appears at page 32 of the writ petition. The aforesaid revision application was filed against the order of adjudication dated 1st September, 2011 as appears at page 31 of the writ petition. It is the case of the petitioner that initially when the impugned adjudication order was passed, petitioner's declaration under Form-‘C’ and other documents were not accepted against interstate sales at concessional rate in the return filed by the petitioner's dealer in its regular course of business. The aforesaid impugned adjudication order dated 1st September, 2011 was further challenged before the three forum i.e. before the appellate authority,

revisional authority and thereafter by way of review and all the four authorities below considering the materials/documents produced before them did not accept the claim of the petitioner. It is not a case in this writ petition that the impugned orders were passed either in violation of principle of natural justice by denying the petitioner any opportunity of hearing before the authorities or the impugned orders have been passed by the authority who have got no jurisdiction or constitutional validity of any vires of any provision of law is involved in this writ petition. The whole case of the petitioner is based on material evidence and which have been appreciated by the four authorities below and in exercise of constitutional writ jurisdiction of this Court under Article 226 of the Constitution of India, it would not be proper to interfere with the impugned orders which are based on finding of facts and based on material evidence and this writ court cannot substitute the findings of the authorities below.

In view of the discussions made above, this writ petition being WPA 7307 of 2019 is dismissed.

(Md. Nizamuddin, J.)