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WPA 9364 of 2022

LOI Wesman Thermprocess Pvt. Ltd.
Vs
Deputy Commissioner, Sales Tax, Ballygunge Charge,
Kolkaga & Ors.

Mr. Avra Mazumdar,
Mrs. Sudeshna Mazumder,
Sk. Md. Blwal Hossain
... For the Petitioner.
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 order dated 20th February, 2017 passed by the Revisional Authority in Revision Case No. REV-199/FT-III/15-16 on the ground that the same is non-speaking and bad in law for the reason that the issues, points of law and judgments relied upon by the petitioner in its written submission as appears at page 39 of the writ petition has not been considered and discussed and the Revisional Authority concerned has not given its own findings on the same.

Mr. Ghosh, learned Advocate appearing for the respondents is not in a position to contradict the factual position as appears from the impugned order that the Revisional Authority has not considered and given its own findings on the issues raised by the petitioner in the said written submission as appears at

page 39 of the writ petition and the grounds of revision as appears at page 35 of the writ petition.

Considering the submission of the parties and in view of the discussion made above, the impugned order dated 20th February, 2017 is set aside and the case is remanded back to the Revisional Authority concerned to consider afresh and pass a speaking order particularly dealing with the grounds raised by the petitioner in its revisional application and the issues and judgments referred in its written submission, within 12 weeks from the date of communication of this order.

Respondent/Revisional Authority while passing a fresh order on the aforesaid revisional application will take an independent view without being influenced by any observation made in this order.

With these observations and directions this writ petition, being WPA 9364 of 2017 is disposed of.

(Md. Nizamuddin, J.)