

28.7.2022

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WPA 15862 of 2022

Lords Polymer (India) Private Limited

Vs

Deputy Commissioner of Commercial Taxes, Park
Street Charge & Ors.

Mr. Piyal Gupta

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. S. Mukherjee,

... For the State.

Affidavit-of-service filed in court be kept with the
record.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition for relief of allowing it to file “H Forms” in question under the Central Sales Tax Act relating to the period 4th quarter ending 31st March, 2010 which the petitioner failed to produce at the time of assessment order dated 31st May, 2012 and also before the Appellate Authority at the time of passing the order on 4th August, 2014 and even before the Revisional Authority which passed the impugned order on 30th September, 2020 and this writ petition has been filed on 15th July, 2022 i.e. almost after 12 years of the relevant period of transaction and in this writ petition, petitioner has not been able to explain from any supporting documents as to how it pursued for obtaining the “H Forms” in question for the transaction relating to relevant period ending 31st March, 2010 either before the Adjudicating Authority,

or before the Appellate Authority or before the Revisional Authority against which this writ petition has been filed on 15th July, 2022.

In view of the discussion made above, this writ petition being WPA 15862 of 2022 is dismissed.

(Md. Nizamuddin, J.)