22.08.2022
Sl no. 3
Ct no. 2
P.M.

WPA 16265 OF 2022

Gloster Limited.
- Vs -
Joint Commissioner Sales Tax, Large Taxpayers' Unit & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Sretapa Sinha
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu
.... For the State

Heard learned advocates appearing for the parties.

This writ petition has been filed by the writ petitioner challenging the impugned order dated 27th January, 2022 passed by the Fast Track Revisional authority concerned under West Bengal VAT Act, 2003 and under Section 9(2) of the Central Sales Tax Act, 1956 confirming the order of the adjudicating authority and appellate authority with certain modification.

By this writ petition petitioner has made a prayer for relief by directing the adjudicating authority concerned to accept the 'C' and 'H' Forms in question referred in this writ petition which according to the petitioner, could not be produced before the authority concerned for the reason beyond its control and the same is now available with it. Petitioner is also aggrieved by the impugned orders of the authorities concerned disallowing its claim of deduction on account of "second stage handling charges" in question.

Petitioner submits that imposing of tax on "second stage handling charges" in question is unreasonable for the reason that it has nothing to do with it and it was at the request of the customers which in the present case are various Government agencies and petitioner in support of such contention intends to rely on several decisions.

Considering the submission of the parties and facts as appears from record, this writ petition being WPA 16265 of 2022 is disposed of by setting aside the aforesaid impugned order of the revisional authority and the order of the appellate authorities and adjudicating authority only to the extent that the respondent authorities concerned shall consider and accept the 'C' and 'H' Forms in question referred in this writ petition subject to verification and genuineness of the transaction within four weeks from the date of communication of this order and so far as, on the issue of "second stage handling charges" is concerned the adjudicating authority concerned shall consider the same afresh by passing a reasoned and speaking and after giving an opportunity of hearing to the petitioner or its authorized representatives within four weeks from the date of communication of this order.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)