

**10.08.2022**

Sl no. 18

Ct no. 2

P.M.

**WPA 17301 OF 2022**

**United Steel Corporation & Anr.**

**- Vs -**

**The Commercial Tax Officer, N.D. Sarani Charge & Ors.**

Mr. Anil Kumar Dugar,  
Mr. Rajarshi Chatterjee,  
Mr. Gobinda Dey

... 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.

By this writ petition, petitioners have challenged the impugned order dated 29<sup>th</sup> November, 2021 passed by the Fast Track Revisional Authority, Commercial Taxes, West Bengal on the alleged ground of violation of principle of natural justice by not giving an opportunity to produce relevant records and further on the ground that the impugned order is not a speaking order and without discussing on the ground taken by it in revisional application. Though conduct of the petitioners is also not fair, it appears that several opportunities were given from time to time for producing the relevant document, for examination, it may be on some occasions, department was in difficulty but it is not a case that

not at all any opportunity was no given to the petitioners to produce the relevant documents for examination. However, in the interest of justice opportunity is granted to the petitioners to produce before the authority the relevant records confining to and related to the grounds taken by the petitioners in its revisional application in question and accordingly the impugned order dated 29<sup>th</sup> November, 2021 is set aside and the matter is remanded back to the West Bengal Commercial Taxes Appellate and Revisional Board who will consider and pass a fresh order after giving opportunity of hearing and for producing relevant documents within six weeks from the date of communication of this order without granting any adjournment to the petitioners. In case of non-compliance on the part of the petitioners, authorities concerned will be free to pass order without granting any further opportunity of hearing to the petitioners or its authorized representatives.

It is clarified that the impugned order of the revisional authority has been set aside in the interest of justice and on the ground of violation of principle of natural justice without going into the merits of the same and the revisional authority concerned while

disposing the revisional application afresh shall act strictly in accordance with law.

With this observation and direction this writ petition being WPA 17301 of 2022 stands disposed of.

**(Md. Nizamuddin, J.)**