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WPA 18681 of 2022

Chemex India
Vs
Senior Joint Commissioner, State Tax, Large Tax Payer Unit & 03 Ors.

Mr. Arya Das
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 20th April, 2022 passed by the Appellate Authority under the WBGST Act, 2017 on the ground of violation of principle of natural justice due to non-appearance at the time of hearing and passing of the aforesaid impugned order of the Appellate Authority due to mistake committed by the petitioner's lawyer in communicating the wrong date of hearing and submits that for the fault of the lawyer a litigant should not be made to suffer.

Learned Advocate appearing for the petitioner has filed a supplementary affidavit enclosing an intimation from its lawyer accepting his mistake in communicating such wrong date of hearing by intimating 25th April, 2022 instead of 5th April, 2022.

Considering the submission of the parties and for the ends of justice, the impugned order of the Appellate Authority dated 20th April, 2022, which appears at page 54 of the writ petition is set aside and the matter is remanded back to the Appellate Authority concerned to pass a fresh speaking order in accordance with law and after giving an opportunity of hearing to the petitioner or its authorised representative within four weeks from the date of communication of this order.

Petitioner shall not be granted any unnecessary adjournment, if petitioner does not appear on the date fixed by the Appellate Authority, it will be free to pass ex parte order.

With the observation and direction made above this writ petition being WPA 18681 of 2022 is disposed of.

(Md. Nizamuddin, J.)