

05.09.2022

Sl no. 20

Ct no. 2

P.M.

WPA 19272 OF 2022

Dineh Kumar Goyal

- Vs -

**Deputy Commissioner Commercial
Taxes, Postabazar Charge & Ors.**

Mr. Akshat Agarwal

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Mr. S. Mukherjee,

Mr. D. Ghosh,

Mr. D. Sahu

.... For the State

Heard learned counsel appearing for the parties.

Petitioner has challenged the impugned ex-parte order dated 9th March, 2022, passed by the revisional authority under the Central Sales Tax Act by contending that in spite of application for adjournment it has recorded that petitioner had not taken any steps which is contrary to record since it appears from record at page 67 of the writ petition that petitioner had filed an application for adjournment.

Considering the facts and circumstances of this case and in the interest of justice, the impugned order dated 9th March, 2022 is set aside and the matter is remanded back to the revisional authority concerned to pass a fresh speaking order in accordance with law after giving an opportunity of

hearing to the petitioner or its authorized representatives and allowing the petitioner to rely on the documents in support of his contention.

With this observation and direction this writ petition being WPA 19272 of 2022 is disposed of.

(Md. Nizamuddin, J.)