22.03.2022.
p.b.
Sl. No.30.

W.P.A. 16724 of 2016

Om Prakash Doshi
Vs.
The State of West Bengal & Ors.

Mr. Anil Kumar Dugar,
Mr. R. Chatterjee.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh.
........for the State.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned order dated 29th April, 2016 passed by the First Track Revision Authority, Bench – III, under Section 9 (2) of the CST Act, 1956 read with Section 87 of the WBVAT Act, 2003 and on perusal of the same and considering the reason recorded in the impugned order, I am not inclined to interfere with the same.

Mr. Dugar, learned advocate appearing for the petitioner, intends to rely on an unreported decision of this Court dated 13th January, 2010 in the case of "M/s. Wilson Engineering Industries Pvt. Ltd. & Anr. Vs. Assistant Commissioner of Commercial Taxes, Special Cell & Ors.) in W.P. No.1336 of 2009 and on considering the same, I find the same is distinguishable both on facts and law and is not applicable to the present case.

Mr. Mukherjee, learned advocate appearing on behalf of the State respondent relies on a decision of this Court in the case of “Kusum Management Services Pvt. Ltd. Vs. Commercial Tax Officer, Ezra Street Charge & Ors.) reported in Sales Tax Advices (Vol.44) which has been further followed by this Court, by order dated 16th July, 2015 in the case of “M/s. Kejriwal Pipes Fittings and Valves & Anr. Vs. Sales Tax Officer, Park Street Charge & Ors.) in W.P. 8673 (W) of 2015, which is applicable to the present case.

In view of the discussions made above, this writ petition being WPA No.16724 of 2016 stands dismissed.

(Md. Nizamuddin, J.)