21.09.2022
Sl no. 14
Ct no. 2
P.M.

WPA 20249 OF 2022

Wesman Simpson Technologies Pvt. Ltd.
- Vs -
Deputy Commissioner, Commercial Taxes, Ballygunge Charge & Ors.

Mr. Parag Kothari
... 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.

By this writ petition, petitioner has challenged the impugned order dated 20th June, 2022 passed by the revisional authority concerned on the ground that the said order is bad in law for the reason that in spite of the earlier order of this Court dated 8th November, 2017 in W.P. No. 25160 (W) of 2017 to consider the case of the petitioner on merit of the applicability of the trade Circular No. 11/2010 dated 5th October, 2020 issued by the Commissioner, Commercial Taxes, respondent revisional authority has neither referred nor discussed the merit and applicability of the aforesaid circular in the impugned order dated 20th June,2022 and on this ground alone this matter is remanded back to the revisional authority to consider and pass a fresh order in accordance with law and by taking into consideration the aforesaid circular, within eight weeks from the date of communication of this order after giving opportunity of hearing to the petitioner or its authorized representatives.

With this observation and direction this writ petition being WPA 20249 of 2022 stands disposed of.

(Md. Nizamuddin, J.)