27.09.2022.
p.b.
Sl. No.16.

W.P.A. 20616 of 2022

Sanjit Dalui
Vs.
Assistant Commissioner, State Tax, Durgapur Charge & Ors.

Mr. Debanuj Basu Thakur.
.........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari.
.........for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the exparte order of the appellate authority under the WBGST Act dated 26th July, 2022 dismissing the appeal of the petitioner on several grounds including the ground of limitation. Without going into the merit of the order of the appellate authority, the aforesaid impugned order dated 26th July, 2022, in the interest of justice, is set aside only on the ground that the same was passed exparte though notice was issued for hearing but due to petitioner's inability to attend on the date of hearing, I am of the view that petitioner should be given one more opportunity personal hearing before passing a fresh order.

Accordingly, this writ petition being WPA No.20616 of 2022 is disposed of by remanding back to the appellate authority concerned to pass a fresh order in accordance with law and by passing a reasoned and speaking order on the merit of the appeal in question.

It is clarified that this Court has not gone into the merit of the issues involved in the appeal and that will be considered by the appellate authority on its own merit since this impugned order is set aside only on the ground that petitioner could not avail the opportunity of personal hearing.

(Md. Nizamuddin, J.)