

17.3.2021

ks
sl. 29

WPA 20962 of 2016

Escorts Construction Equipment Limited
Vs
Deputy Commissioner, Sales Taxes, Bhawanipore
Charge & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Sretapa Sinha,
Mr. Soumyojyoti Chandra
... For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 2nd June, 2016, passed by the West Bengal Commercial Taxes Appellate and Revisional Board dismissing the revisional application of the petitioner and confirming the order of the Assessing Officer and the order of the Appellate Authority dated 26th September, 2012 as annexed to the writ petition, it appears that the petitioner has raised several grounds against the order of the Appellate Authority and those are very vital issues both factually and legally and I find from the aforesaid impugned order of the Revisional Authority that the aforesaid grounds raised by the petitioner in its revisional application has not at all been dealt with and there is no discussion on those grounds and there is no specific finding by the Revisional Authority on those issues/grounds and the aforesaid impugned

order of the Revisional Authority is non-speaking order as appears to me on perusal of the same since it records only the submission of both the parties and just come to the conclusion and it does not contain any discussion on the grounds raised by the petitioner and it is also the case of the petitioner that the judgments it relied upon at the time of hearing before the Revisional Authority even there is no reference of those decisions also.

Considering the submission of the parties, this writ petition, being WPA 20962 of 2016 is disposed of by setting aside the aforesaid impugned order dated 2nd June, 2016 and the matter is remanded back to the Revisional Authority concerned to consider afresh the revisional application of the petitioner in accordance with law and by passing a reasoned and speaking order particularly dealing with all the grounds taken by the petitioner in its revisional application and after considering the judgments relied upon by the petitioner and after providing effective opportunity of hearing to the petitioner or its authorised representative, within twelve weeks from the date of communication of this order.

(Md. Nizamuddin, J.)

