

28-02-2022
Item No.17
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.19554 of 2019
Mageba Bridge Products Private Limited
-vs-
Deputy Commissioner, Central Audit Unit, Commercial
Taxes & Ors.

Mr. Sandip Choraria	
Mr. Rajarshi Chatterjee	...for the petitioner
Mr. Soumitra Mukherjee	...for the respondents

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned assessment order dated December 20, 2011 which was upheld by the appellate authority by its order dated December 26, 2013 and the said order of the appellate authority was further confirmed by the revisional authority by an order dated July 17, 2019.

I have perused the impugned order of the revisional authority which has confirmed the order and findings of the adjudicating authority and the appellate authority and this court is the fourth forum where the petitioner wants to interfere with the concurrent findings of all the three authorities below.

On perusal of the aforesaid impugned order of the revisional authority which is based on finding of facts, I am of the view that cogent reason has been given by the revisional authority in rejecting the claim of the petitioner.

Hence I am not inclined to interfere with the impugned order. Accordingly, this writ petition being WPA No.19554 of 2019 is dismissed.

[Md. Nizamuddin, J]

