WPA 22570 OF 2022

21.11.2022
Sl no. 17
Ct no. 2
ks.

Bally Jute Company Limited.
- Vs -
The Joint Commissioner,
Commercial Taxes, Central Audit Unit & Ors.

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chtterjee,
... for the petitioner.

Mr. Anirban Ray, Ld. Govt. Pleader,
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee
.... For the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the revisional authority dated 13th July, 2021 confirming the order dated 15th July, 2019 passed by the appellate authority under Section 84 read with Section 9(2) of the Central Sales Tax Act and confirming the order in original.

It is the case of the petitioner that the 'C' Forms relating to the relevant period could not be furnished before the authorities below due to non-availability of the same and for no fault of the petitioner. After passing of the impugned order by the revisional authority, now the relevant 'C' Forms have been made available to the petitioner and petitioner prays for direction of the Court upon the respondent authority concerned to accept the same and grant consequential benefit.

Mr. Ghosh, learned advocate appearing for the State respondents submits that the said 'C' Forms may be accepted by the authorities concerned subject to verification of genuineness of the transaction in question.

Considering the submission of the parties this writ petition being WPA 22570 of 2022 is disposed of by setting aside the impugned order of the revisional authority concerned to the extent that the respondent authority concerned shall accept the 'C' Forms annexed to the writ petition at page 28 – 37 subject to verification and fulfillment of all other formalities, within four weeks from date and in case the relevant 'C' Forms is found genuine, all consequential benefits shall be granted to the petitioner in accordance with law expeditiously.

(Md. Nizamuddin, J.)