21.11.2022
ks

WPA 22610 of 2022

sl. 20

Nilkanth Mining Co.
Vs
Assistant Commissioner of State Tax, Asansol Charge & Ors.

Mr. Sandip Choraria,
Mr. Rajarshi Chatterjee
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned ex parte order dated 27th July, 2022 passed by the Appellate Authority concerned under the WBGST Act, on the ground of principle of natural justice by contending that petitioner could not get any opportunity of hearing before passing of the aforesaid impugned order due to his illness and in support of his contention petitioner has annexed the medical certificate as appears at page 55 of the writ petition.

Considering the submission of the parties and in the interest of justice, the aforesaid impugned order is set aside and the matter is remanded back to the Appellate Authority concerned to re-consider the appeal in question on merit and pass a fresh speaking order in accordance with law after giving an opportunity of hearing to the petitioner or his authorised representative within a period of eight weeks from the date of communication of this order subject to payment of a costs of Rs.,5,000/- to be paid by the petitioner in the Account of Commissioner concerned of WBGST.

With this observation, this writ petition being WPA 22610 of 2022 is disposed of.

(Md. Nizamuddin, J.)