

22.11.2022

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WPA 23557 of 2022

Sekh Manirul Islam

Vs

Assistant Commissioner of State Tax, Ballygunge
Charge & Ors.

Sk. Manirul Islam,
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 order of the Appellate Authority dated 26th August, 2022 being Annexure P-5 to the writ petition on the technical ground of delay of six days.

Considering the facts and circumstances of the case 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 on merits and pass a fresh order in accordance with law and after giving an opportunity of hearing to the petitioner or his authorised representative within eight weeks from the date of communication of this order subject to fulfillment of all other formalities of appeal.

With these observations and directions, this writ petition being WPA 23557 of 2022 is disposed of.

(Md. Nizamuddin, J.)