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WPA 26888 of 2022

M/s. Gillanders Arbuthnot & Company Limited
Vs
The Senior Joint Commissioner of Commercial Taxes, Chowringhee Circle & Ors.

Mr. Abhrotosh Majumdar, Ld. Sr. Adv.,
Mr. Rahul Dhanuka,
Mr. Pratik Samajpati
... 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 dated 30th June, 2022 passed by the Fast Track Revisional Authority, being Annexure P-7 to the writ petition only on the limited ground that one of the issues relating to applicability of the Circular being Trade Circular No.11/2010 dated 4th August, 2010 issued by the Commissioner of Commercial Taxes, West Bengal, has not been considered by the Revisional Authority in spite of specific ground taken by the petitioner in its revisional application. On perusal of the aforesaid impugned order I find that in spite of such specific ground taken by the petitioner in its revisional application there is no discussion or even reference of the aforesaid Circular in the impugned order.

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 26888 of 2022 is disposed of by remanding the matter back to the Revisional Authority concerned to decide the aforesaid issue only and pass a reasoned and speaking order after taking into consideration the aforesaid Circular by giving opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)