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**WPA 30899 of 2017**

Madura Coats Pvt. Ltd.
Vs
Joint Commissioner, Sales Tax, Corporate Division & Ors.

Mr. Jawed Ahmed Khan,
Ms. S. Dey,
Mr. T. Ahmed Khan
... For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 28th March, 2017 passed by the Fast Track Revisional Authority, Bench-V confirming the order of the Appellate Authority dated 28th December, 2012 pertaining to the period 4 quarters ended on 31st March, 2009 arising out of the order of the Adjudicating Authority dated 30th June, 2011. Main issue involved in this writ petition and before the Authorities below are as to whether inter-lining sold by petitioner is a Textile Fabric within the meaning of serial No.37A of the Schedule-A of the Value Added Tax Act, 2003 and is exempted from tax under Section 8(2A) of the Central Tax, 1956. Petitioner has annexed series of orders relating to earlier period and even in some cases in subsequent years by the Adjudicating Authorities and Appellate Authorities who have considered the claim of the petitioner and exempted it from tax. In course of hearing, petitioner has placed several provisions of law and notifications in support of his contention of exemption of such item from tax on selling of the same.

On perusal of the impugned order of the Revisional Authority dated 28th March, 2017, I find that it is a non-speaking order and the Revisional Authority concerned has simply dismissed the appeal of the petitioner and confirming the order of the Appellate Authority and Adjudicating Authority without making any discussion on the issue in detailed and giving his own reasons and findings on coming to the conclusion for dismissal of the Revisional Application of the petitioner and also the facts that in past, the petitioner was already allowed exemption in several years on the same item for exemption from tax, this aspect should have been gone into in detailed by the Revisional Authority concerned.

Considering these facts, I am inclined to set aside the impugned order dated 28th March, 2017 as appears at page 103 of the writ petition and remand the matter back to the Authority concerned having present jurisdiction over the matter to consider the case of the petitioner afresh and in accordance with law and pass a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorised representative within 12 weeks from the date of communication of this order.

Petitioner shall be entitled to take all the points before the Revisional Authority concerned, which has been taken by it in this writ petition at the time of hearing.

It is clarified that the impugned order has been set aside on the ground of being a non-speaking order and without going into the merits of the case and Authority concerned while reconsidering and disposing of the case of the petitioner, shall act strictly in accordance with law.

With these observations, this writ petition, being WPA 30899 of 2017 is dispose of.

**( Md. Nizamuddin, J. )**