05 RP AN | 20.02.2023 Ct. No. 16

RVW 21 of 2023
Joint Commissioner, Commercial Taxes, 24 Parganas Circle, Salt Lake & Ors.
vs.
The Mobile Store Limited
in
MAT 1929 of 2022
(CAN 1 of 2022)
The Mobile Store Limited
vs.
Joint Commissioner, Commercial Taxes, 24 Parganas Circle, Salt Lake & Ors.

Mr. A. Ray
Mr. T. M. Siddiqui
Mr. D. Ghosh
Mr. N. Chatterjee
… for the appellant/State

Mr. Boudhayan Bhattacharyya
Ms. Taniya Roy
Ms. Sretapa Sinha
Ms. Stuti Bansal
… for the State

We have heard learned counsel for both the parties.

This review application has been filed by the Commercial Taxes Department to review the judgment and order dated 21.12.2022 passed in MAT 1929 of 2022. This review application is largely based upon certain email communications alleged to have been sent to the respondent assessee. All these communications are dated October 2017 and around the said time. The direction issued in the appeal was pursuant to the submissions recorded by the Tribunal on 28.09.2018. Therefore, any of the documents which are prior to the said date is of little avail and based on those documents the review application cannot be entertained.

It is the submission of the learned counsel for the respondent/writ petitioner that there is discrepancy in the names, to which emails were sent. It has not been sent to the registered email ID of the respondent assessee. This issue need not be gone into and we are satisfied that the alleged communications are much before 28th October, 2017, which in our considered view was crucial date for all purposes which convinced us to issue the direction as issued in the judgment dated 21.12.2012. In any event, any subsequent communication is sought to be relied upon by the review applicant, the same cannot be pressed into service as it was a new document based on which a review application cannot be entertained.

Thus, we are of the considered view that no grounds have been made to review the order and judgment and order dated 21.12.2022 and accordingly, the review application stands dismissed.

The learned counsel appearing for the application after the above order was dictated sought for extension of time granted to comply with the order and direction issued in the appeal. The direction issued in the appeal and the time stipulated in the judgment and order dated 21.12.2022 is extended by a period of four weeks from the date of receipt of the server copy of the order.

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)