

11.4.2023

ks
sl. 6

WPA 4966 of 2023

Surendra Prasad Agarwal

Vs

Assistant Commissioner State Tax, Ballygunge Charge
& Ors.

Mr. Akshat Agarwal

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. D. Ghosh,

Mr. N. Chatterjee,

Mr. D. Sahu

... For the State.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the action on the part of the respondents authority concerned imposing penalty on delayed payment of interest on the taxable amount which has already been paid by the petitioner before issuance of impugned show-cause-notice according to the petitioner.

Considering the submission of the parties I am of the view that for redressal of the aforesaid grievance raised in this writ petition, petitioner should make an appropriate representation before the respondent authority concerned within a period of two weeks from date and the respondent authority concerned shall consider and dispose of the said representation, within four weeks from the date of receipt of such representation in accordance with law and by passing

a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorised representative. At the time of hearing of the representation to be made by the petitioner, petitioner shall be entitled to take all the points raised in this writ petition.

With this observation and direction this writ petition being WPA 4966 of 2023 is disposed of.

(Md. Nizamuddin, J.)