

02.02.2023

Sl no. 37

Ct no. 2

P.M.

WPA 9343 OF 2019

Jindal (India) Limited & Anr.

- Vs -

**West Bengal Commercial Taxes Appellate
and Revisional Board, Bench V and VII & Ors.**

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. D. Ghosh
... for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the order of the revisional authority concerned dated 26th February, 2018 as appears at page 40 of the writ petition refusing to accept 'C' Forms in question annexed to the writ petition on the ground that the same could not be produced in original and the signature of the appropriate authority was not authenticated. So far as production of the 'C' Form in original is concerned the petitioner submits that the same is always downloaded from the website bearing digital signature so question of producing the original with the signature authenticating the same does not arise.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 9343 of 2019 is disposed of by setting aside the impugned order of the revisional authority concerned to the extent of refusal to accept the 'C' Form in question and on this limited issue the matter is remanded back to the respondent No. 3 being the adjudicating authority to consider the case of the petitioner for accepting the 'C' Form in question subject to verification of the same in accordance with law.

Needless to mention that the authority concerned shall give an opportunity of hearing to the petitioner or its authorized representatives before passing any final order in the matter. Such order is to be passed by the authority concerned within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 9343 of 2019 is disposed of.

(Md. Nizamuddin, J.)