

20.06.2023

Sl no. 12

Ct no. 2

P.M.

WPA 12159 OF 2023

Schneider Electric Infrastructure Limited.

- Vs -

**Joint Commissioner, Sales Tax, Central
Audit Unit (CAU-II) & Ors.**

Mr. Sumit Ghosh

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Mr. T.M. Siddiqui,

Mr. S. Sanyal

.... For the State

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition for the relief of direction upon the authority concerned to accept the 'C' Forms in question referred in page 40-47 of the writ petition which could not be submitted either before the adjudicating authority or appellate authority or revisional authority due to non-availability of the same for the reason beyond its control.

Considering the submission of the parties and for the ends of justice the impugned order dated 18th January, 2021 passed by the revisional authority and the order dated 18th September, 2018 and the audit cum assessment order dated 14th July, 2017 are set aside and the matter is remanded back to the assessing officer concerned to pass a fresh order on

the 'C' Forms in question referred in his writ petition and accept the same after verification of genuineness of the same within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 12159 of 2023 stands disposed of.

(Md. Nizamuddin, J.)