13.12.2023
Sl no. 33
Ct no. 2
P.M.

WPA 15026 OF 2021

Surajit Biswas.
- Vs -
Deputy Commissioner of State Tax, Krishnanagar Charge & Ors.

Mr. Boudhayan Bhattacharyya
Ms. Stuti Bansal
... for the petitioner
Mr. Subit Majumdar
... for Union of India
Md. T. M. Siddiqui (Ld. A.G.P)
... for the State.

Heard both the parties.

By this writ petition petitioner has challenged the impugned order of the appellate authority dated 10th August, 2021 under the relevant provisions of WBGST Act dismissing the appeal of the petitioner and confirming the order of the adjudicating authority by not considering the request for adjournment by letter dated 22nd July, 2021 made by the petitioner's advocate who was suffering from Cancer and could not appear due to medical test on the date of hearing.

Considering the facts and circumstances of this case and in the interest of justice and by taking into consideration that petitioner could not avail the opportunity of hearing for the reason of exceptional circumstances not within his control and that the impugned order of the appellate authority is nonspeaking order simply confirming the order of the adjudicating authority, this writ petition being WPA 15026 of 2021 is disposed of by setting aside the aforesaid impugned order of the appellate authority and the matter is remanded back to the appellate authority concerned to pass a fresh speaking order in accordance with law after giving opportunity of hearing to the petitioner or his authorised representatives within a period of six weeks from the date of communication of this order.

Needless to mention that no adjournment will be granted to the petitioner and if petitioner fails to appear on the date fixed by the appellate authority it will be free to pass ex-parte speaking order.

(Md. Nizamuddin, J.)