

23.08.2023

Sl no. 20

Ct no. 2

P.M.

WPA 20202 OF 2023

Simplex Infrastructures Limited & Anr.
- Vs -
Senior Joint Commissioner Commercial
Taxes Large Tax Payer Unit & Ors.

Ms. Rita Mukherjee,
Mr. Abhijat Das,
Mr. Anirban Chatterjee

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.

... for the State

Heard learned advocates appearing for the parties.

The main issue in this writ petition relates to rejection of the appeal by the First Appellate Authority by order dated 16th November, 2022 on the ground of non-deposit of 15% of the pre-deposit which is mandatory for filing the appeal against the impugned adjudication order dated 1st February, 2019 under the WB VAT Act, 2003.

It appears from record that against the aforesaid rejection of the appeal on the ground of non-deposit of the aforesaid pre-deposit amount petitioners had filed a revision application which was not entertained by the order dated 10th January, 2023 and which was further challenged before the West Bengal Taxation Tribunal and the learned

Tribunal also released the matter on technical ground by its order dated 1st August, 2023.

Petitioners submit that the pre-deposit in question for filing the appeal before the First Appellate authority has already been made and proof in this regard has been annexed to this writ petition at page 118 and 119.

Considering the facts and circumstances of this case and in the interest of justice the aforesaid impugned orders of the first appellate authority, revisional authority and the Tribunal are set aside and the matter is remanded back to the first appellate authority concerned to consider and dispose of the appeal on merit and in accordance with law subject to compliance of any other formalities, if any, which is required to be observed.

It is expected that the appellate authority shall consider and dispose of the appeal expeditiously.

With this observation and direction this writ petition being WPA 20202 of 2023 stands disposed of.

(Md. Nizamuddin, J.)