

20.11.2023

Sl no. 25

Ct no. 2

P.M.

WPA 24380 OF 2023

Rajesh Sharma.

- Vs -

**Deputy Commissioner of State Tax,
Barrackpore Charge & Ors.**

Mr. Sandip Choraria

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. T. Chakraborty

... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned exparte order dated 20th December, 2022 passed by the appellate authority under the relevant provisions of the WBGST Act, on the ground of violation of principle of natural justice by contending that though initially the date for hearing of the appeal was fixed on 5th July, 2022 and petitioner could not appear on that day and no adjournment application could be filed but on the day the impugned order was passed 20th July, 2022 by the appellate authority, no intimation was given to the petitioner and as a reason, on the next date of hearing fixed by the appellate authority, petitioner could not appear.

Considering the facts and circumstances of this case and submission of the parties and in view of the fact that the petitioner does not want to press for adjudication on the issue of constitutional validity of Section 16(2) (c) of the WBGST Act and the petitioner is ready and willing to get the appeal adjudicated by the appellate authority if he is provided an opportunity of hearing of the appeal, this writ petition being WPA 24380 of 2023 is disposed of by setting aside the impugned order dated 20th December, 2022 and the matter is remanded back to the appellate authority concerned to pass a fresh speaking order in accordance with law and after giving an opportunity of hearing to the petitioner or his authorized representatives within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)