

**14.12.2023**

Sl no. 4

Ct no. 2

P.M.

**WPA 25937 OF 2023**

**M/s. Gagngulee Hardware & Anr.**

**- Vs -**

**The Deputy Commissioner of State Tax,  
Krishnanagar Charge & Ors.**

Mr. Shobhantanu Bhattacharyya  
... for the petitioners

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

Affidavit of service filed by the petitioners be  
kept with the record.

Heard learned advocates appearing for the  
parties.

By this writ petition petitioners have  
challenged the impugned order of the appellate  
authority dated 8<sup>th</sup> August, 2022 on a baseless  
allegation that the appellate authority did not sit on  
that day, without any supporting Material and there  
is no pleadings also in this regard in the writ petition  
and in view of facts and circumstances of this case  
as appears from the writ petition I find no merit to  
entertain this writ petition and accordingly this writ  
petition being WPA 25937 of 2023 is dismissed.

However, dismissal of this writ petition will not  
be a bar on the part of the appellate authority  
concerned to consider and dispose of petitioner's

application for rectification dated 25<sup>th</sup> January, 2023 in accordance with law, by passing a reasoned and speaking order within four weeks from the date of communication of this order.

**(Md. Nizamuddin, J.)**