

06.02.2024
Item No.11
gd/ssd

MAT/150/2024
IA NO: CAN/1/2024

JAS EQUIPMENT AND ENGINEERS PRIVATE LIMITED
VS
SALES TAX OFFICER, DURGAPUR CHARGE AND ORS.

Mr. Debanuj Basu Thakur
..for the Appellant.

Mr. T.M. siddique,
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal
..for the State.

1. The appellant/writ petitioners is aggrieved by the order dated 30th March, 2022 in WPA 5186 of 2022 not with the direction issued by the learned Single Bench but only with regard to the aspect that the declaration in Form C have not been directed to be considered by the respondent authority though direction has been issued to consider Form H and Form 12A.

2. Considering the fact that the Forms are available with the appellant, we dispose of this appeal by directing the appellant to submit the Form C declaration along with Form H and Form 12A to the respondent assessing authority who shall consider all the Forms, afford an opportunity of personal hearing to the authorized representative of the appellant, verify

the statutory Forms and proceed to take a decision in accordance with law.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA, J.)