

26.06.2024
Sl. No.5
PG/KS
Ct. No.1

R.V.W. 67 of 2024
in
M.A.T. 9 of 2024
With
I.A. No. CAN 1 of 2024
Assistant Commissioner of
State Tax, Commercial Taxes
Ballygunge Charge
Versus
JL Enterprises

Mr. Anirban Ray, Ld. GP
Mr. T.M. Siddique
Mr. T.Chakraborty
Mr. S. Sanyal.....for the Applicant/Department

Mr. Vinay Kr.Shraff
Ms. Priya Sarah Paul
Ms. Swarnwarshi Poddarfor the Respondent

1. This review application has been filed to review the interim order granted on 9th January, 2024 in M.A.T. 9 of 2024.
2. Mr. Siddique, learned State Counsel assisted by Mr. Chakraborty would vehemently contend that the facts were not fully placed before this Court when the Court passed the interim order and demonstrated before this Court that there was voluminous material to show that the stand taken by the appellant is absolutely false and he has availed the credit to the extent of Rs.5 crores unauthorizedly and illegally. Therefore, it is submitted that the order has to be reviewed.
3. In our view, an order can be reviewed, if an error, which is apparent from the face of the order is pointed out. The grounds of review do not bring out any such error,

which is apparent on the face of the order. In any event, the order, which is sought to be reviewed is only an interim order and the department was directed to file their affidavit-in-opposition in the appeal i.e. M.A.T. 9 of 2024.

4. The appeal has been admitted and set down for hearing.
5. Therefore, if at all the applicant/department wants to bring on record certain facts, which could not be placed before the learned Single Bench, the same can be brought in the form of an affidavit-in-opposition so that the appellant/writ petitioner would also have an opportunity to file their reply.
6. Thus, for the above reasons, we find no ground to entertain this review application. However, the liberty, as aforementioned, is granted to the department to file their affidavit-in-opposition in the appeal.
7. Accordingly, review application stands disposed of.
8. No costs.
9. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA, J.)